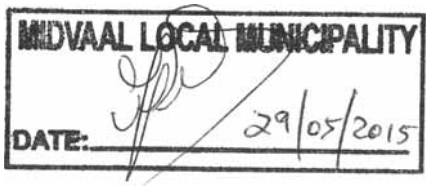
MIDVAAL
LOCAL MUNICIPALITY

FINAL BUDGET

2015/2016

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015



SECTION ONE:

MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK



Annexure A0

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

GAUTENG PROVINCE
PROVINCIAL TREASURY
REPUBLIC OF SOUTH AFRICA

Enquiries: Peter Msiza
Tel: (011) 227 9082
Fax: (011) 634 0862
Email: peter.msiza@gauteng.gov.za

The Municipal Manager
Midvaal Local Municipality
P.O Box 9
MEYERTON
1960

Dear Mr. A De Klerk

2015/16 TABLED BUDGET ASSESSMENT

The Municipal Finance Management Act (section 22) requires the Accounting Officer (Municipal Manager) to submit the tabled budget to, amongst others, the Provincial Treasury immediately after approval by Council. In turn, the Provincial Treasury took a decision to provide views and comments on the tabled budget and any budget-related policies and documentation. These should then be considered by Council when approving the 2015/16 adopted annual budget.

Interaction between the Provincial sphere and municipality on planning, budgetary and implementation issues has become practice. Relationships since the introduction of the Municipal Finance Management Act, Act 56 of 2003, have taken on a life of its own and even though originally focused on compliance to legislation, the relationship has to move beyond and be considered a collective endeavor to improve the quality of life of our citizens through service delivery.

This assessment report encapsulates our comments on the draft 2015/16 MTREF Budget of Midvaal local Municipality. Observations are made from the available documentation taking into consideration your municipality's challenges and responses as taken up in the draft Budget, IDP and various other strategies and plans.

In preparing this report, the Provincial Government based the assessment report of the draft budget on the following three broad areas:

- Sustainability, which assesses whether the municipality has sufficient revenue and adequate corporate stability to fund and deliver on its budget;
- Credibility, whether the municipality can execute and deliver on this budget;
- Governance, whether the appropriate corporate capacity and stability exist to ensure the long-term sustainability of service delivery.

Yours Faithfully,

N.C Tshabalala
HOD: Gauteng Provincial Treasury
Date: 30/04/2015

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

2015/16 DRAFT BUDGET ASSESSMENT FOR MIDVAAL LOCAL MUNICIPALITY

1. EXECUTIVE SUMMARY

As part of its oversight role over local government finances and in terms of the requirements of the Municipal Finance Management Act, the Provincial Treasury is responsible for reviewing and commenting on the tabled budgets of the nine delegated municipalities prior to these budgets being adopted by their respective municipal councils. As for the municipality in question, it is the first time an assessment is conducted by Provincial Treasury given that is not delegated.

In this regard, the tabled budgets are subjected to a rigorous assessment in terms of quality and demonstrated level of compliance with the MFMA and the Municipal Budget and Reporting Regulations (MBRR).

The municipality's tabled budget was assessed against three broad criteria, namely:

a) ***Credibility*** to determine if the budget is funded in terms of S18 of the MFMA and whether the municipality adopted a budget process with evidence of sufficient political oversight and public participation. The budget assumptions were also reviewed to determine if they were in fact realistic and indicative of multi-year budgeting.
b) ***Relevance*** which tested whether the budget was aligned to the reviewed Integrated Development Plan (IDP) of the municipality and to what extent was national and provincial priorities including MFMA Circulars 74 and 75 considered.
c) ***Sustainability*** to determine if the budget gives effect to the long-term financial and operational sustainability of the municipality.

This assessment was prepared using the tabled budget information and the revised draft IDP submitted to Gauteng Provincial Treasury (thereafter referred to as GPT) with the understanding that the same documents were tabled at council in compliance with applicable legislation. The municipality (referred to as Midvaal Municipality) is therefore required to study the contents of this assessment and consider such prior adopting its 2015/16 budget.



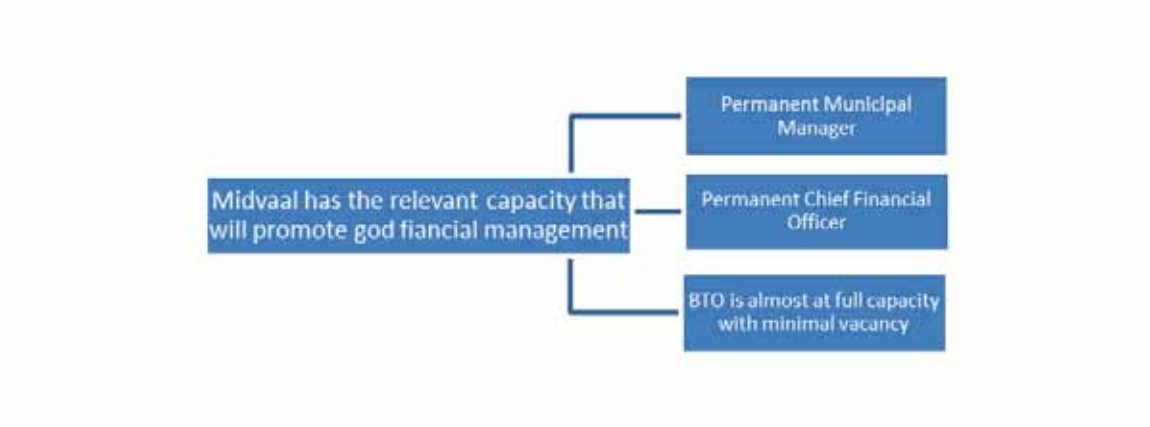
1. LEGISLATIVE PRESCRIPTIONS

The municipality tabled the draft budget on the 24 March 2015, submitted both the soft copy and hard copy on the 26 March 2015. The following documents as required by the MBRR were also submitted:

- A signed council resolution
- Budget related policies
- Signed Quality certificate

The municipality tabled the draft budget 90 days before start of the new financial year, in line with the provisions of section 16(2) of the MFMA.

2. INSTITUTIONAL GOVERNANCE MATTERS

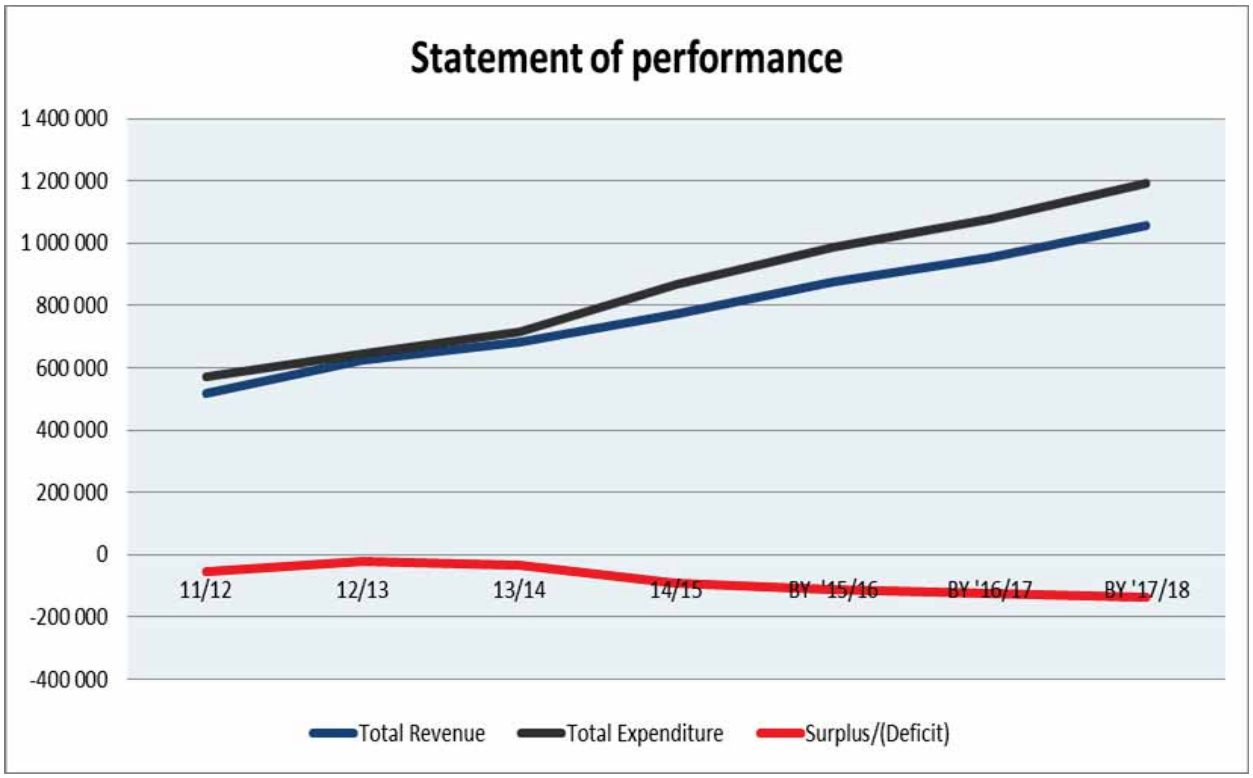




MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

3. FINANCIAL FORECAST

(Discussion based on Annexure 1 and 2)



The graph attached above depicts the nature in which the municipality's revenue and expenditure have been increasing over the years. For the 2015/16 budget year, the municipality has projected that operating revenue will increase by 12.9 per cent when compared to the revenue projection in the municipality's 2014/15 adjustment budget; and that operating expenditure will increase by 13.6 per cent. From the graph, it is also visible that the municipality's operating expenditure continues to be higher than operating revenue over the MTREF period. This trend is also noted as the municipality continues to operate on a deficit over the MTREF which increases year on year.

The municipality has cited that depreciation with regard to Grap 17 to be the main reason for the growing budget deficit. It is understood that there is very little action that can be done in order to rectify this issue at the moment until all assets that were acquired before Grap 17 was introduced has been faced out of the system.

During the section 72 engagement, the municipality had losses amounting to 31 per cent and 12.32 per cent with regard to water and electricity losses respectively. The municipality has since decreased water losses to 29 per cent with anticipation that it will continue to decrease over the MTREF. The municipality has implemented a strategy which is aimed at

tackling water losses, which includes a monitoring committee which meets on a weekly basis. With regard to electricity losses, a decrease has also been observed by the municipality.

Surplus/(Deficit) on services		2011/12	2012/13	2013/14	Current Year 2014/15	Sum of Budget Year 2015/16	Sum of Budget Year +1 2016/17	Sum of Budget Year +2 2017/18
Electricity	**(R'm)**	6,078	18,356	19,119	**(13,054)**	**(6,262)**	2,549	**(20,284)**
Water	**(R'm)**	28,602	27,292	41,050	36,835	39,544	60,450	65,512
Waste water management	**(R'm)**	18,356	49,557	18,858	20,741	18,986	8,913	12,879
Waste management	**(R'm)**	194	**(6,888)**	4,908	**(2,836)**	**(724)**	**(485)**	**(5,339)**
% contribution to revenue generated								
Electricity	**(%)**	2%	4%	4%	-2%	-1%	0%	-3%
Water	**(%)**	7%	6%	8%	7%	6%	8%	8%
Waste water management	**(%)**	5%	10%	4%	4%	3%	1%	2%
Waste management	**(%)**	0%	-1%	1%	-1%	0%	0%	-1%

The municipality has budgeted for a surplus on all trading services with the exception on Electricity and Waste management which sees the municipality trading at deficit for the 2015/16 and the 2017/18 budget years with regard to Electricity. Waste management continues to trade at a deficit throughout the MTREF period.

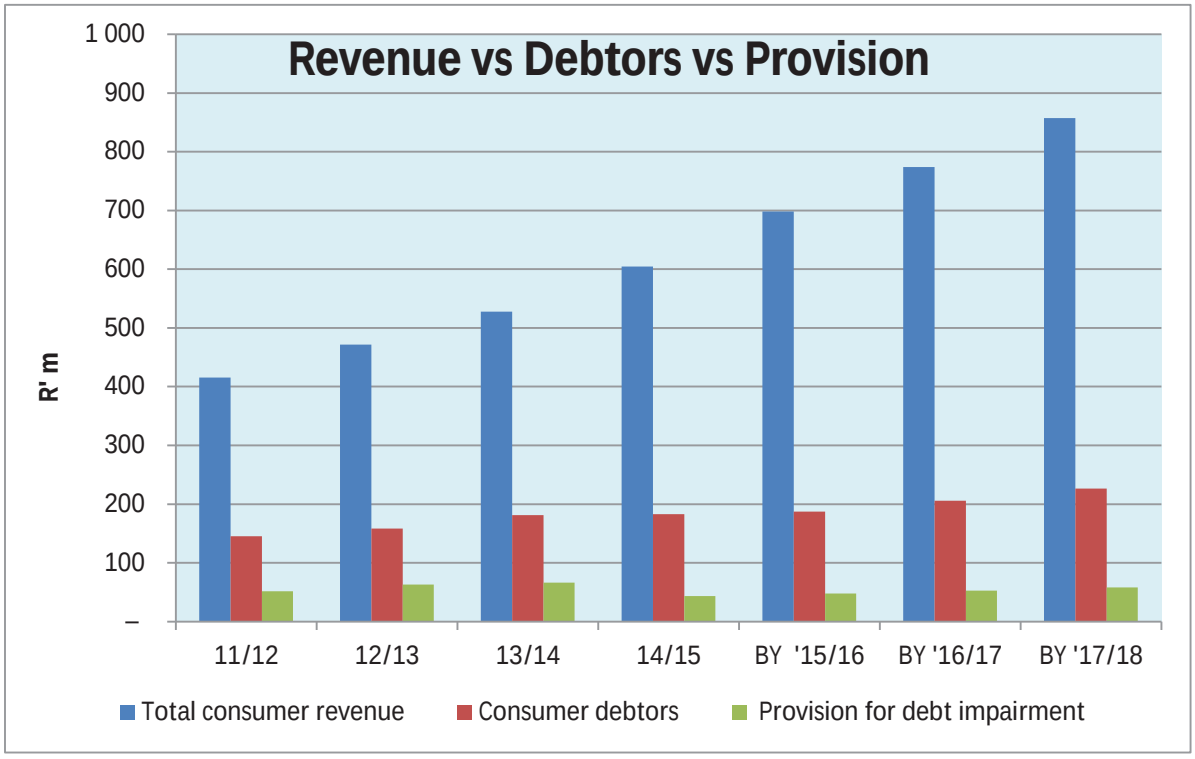
The municipality has indicated that the disjuncture between Nersa guidelines and those provided by National Treasury was one of the reason that causes electricity to trade on a deficit for 2015/16 and 2017/18 budget year. The other reason was that the municipality is having challenges with providing adequate tariff increases seeing how Nersa usually declines tariff increases which would generate a high profit margin. The deficit on Waste management is linked to the development of Savannah city.

The provision of debt impairment has been provided for adequately based on the municipality's collection rate of 95 per cent. Included in debt impairment, the impairment of traffic fines recognised as revenue in accordance to iGrap 1 have also been provided for.

MIDVAAL LOCAL MUNICIPALITY
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Contributions		2011/12	2012/13	2013/14	Current Year 2014/15	Sum of Budget Year 2015/16	Sum of Budget Year +1 2016/17	Sum of Budget Year +2 2017/18
Total revenue non-trading services	Rev	28%	25%	30%	31%	30%	29%	29%
Total expenditure non-trading services	Exp	39%	38%	41%	40%	40%	39%	38%
Trading services	Rev	72%	75%	70%	69%	70%	71%	71%
Trading services	Exp	61%	62%	59%	60%	60%	61%	62%

From the table above, it can be articulated that the municipality's trading services currently trade at a surplus with non-trading services trading at a deficit; this implies that the municipality is utilizing Trade Services to cross subsidize non-trading services.



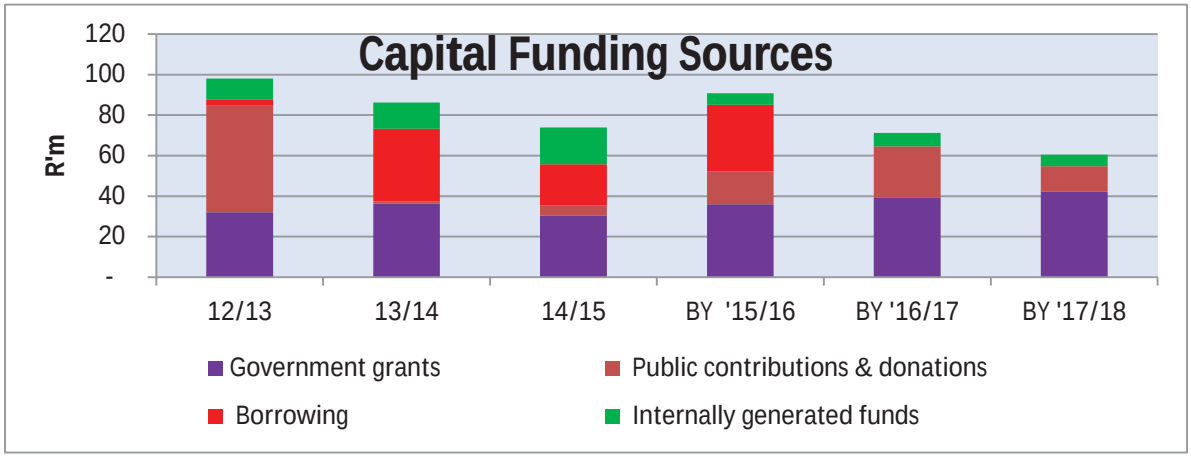
There is a significant increase in consumer revenue over the 2015/16 MTREF and the municipality has an extremely high collection rate. However, the increase in revenue doesn't appear to correlate with the increase in consumer debtors and the provision for debt impairment. The municipality has further indicated that the introduction of iGrap1 with regards to traffic fines will remain a challenge as this will see the debtors' book increasing given the low collection rate of traffic fines.



Expenditure	2011/12	2012/13	2013/14	Current Year 2014/15	Sum of Budget Year 2015/16	Sum of Budget Year +1 2016/17	Sum of Budget Year +2 2017/18
	(R'm)	(R'm)	(R'm)	(R'm)	(R'm)	(R'm)	(R'm)
Total expenditure	572,764	645,648	714,693	828,152	866,838	866,838	453,287
Total current liabilities	111,745	103,826	129,888	101,867	137,351	146,127	155,275
Cash on hand	5,350	40,484	91,471	102,351	73,855	75,722	78,822
Percentage							
Current liabilities/ Expenditure	20%	16%	18%	12%	16%	17%	34%
Cash/creditors	5%	39%	70%	100%	54%	52%	51%

The municipality has been managing its current liabilities extremely well, especially since it settles its creditors within 30 days as required by the MFMA.

4. CAPITAL INVESTMENT PLAN AND FUNDING MIX



The municipality has budgeted to increase its capital budget by 22.8 percent for the 2015/16 budget year, from R74 million to R91 million. The municipality has committed itself to conducted projects which include, amongst others, "Electrification projects, Sewage network upgrade, Landfill site upgrade, Gravel to Tar project etc."

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The graph above illustrates the municipality's funding structure; and from this graph, it is clear that the municipality is highly dependent on grant funding from National government to fund its projects. The municipality also intends on utilizing borrowings amounting R33 million to increase its funding mix. With regard to internally generated revenue, projections appear to remain constant over the MTREF period.

Contributions	2011/12	2012/13	2013/14	Current Year 2014/15	Sum of Budget Year 2015/16	Sum of Budget Year +1 2016/17	Sum of Budget Year +2 2017/18
Total capex non-trading services	48%	22%	36%	51%	25%	22%	23%
Total capex trading services	52%	78%	64%	49%	75%	78%	77%

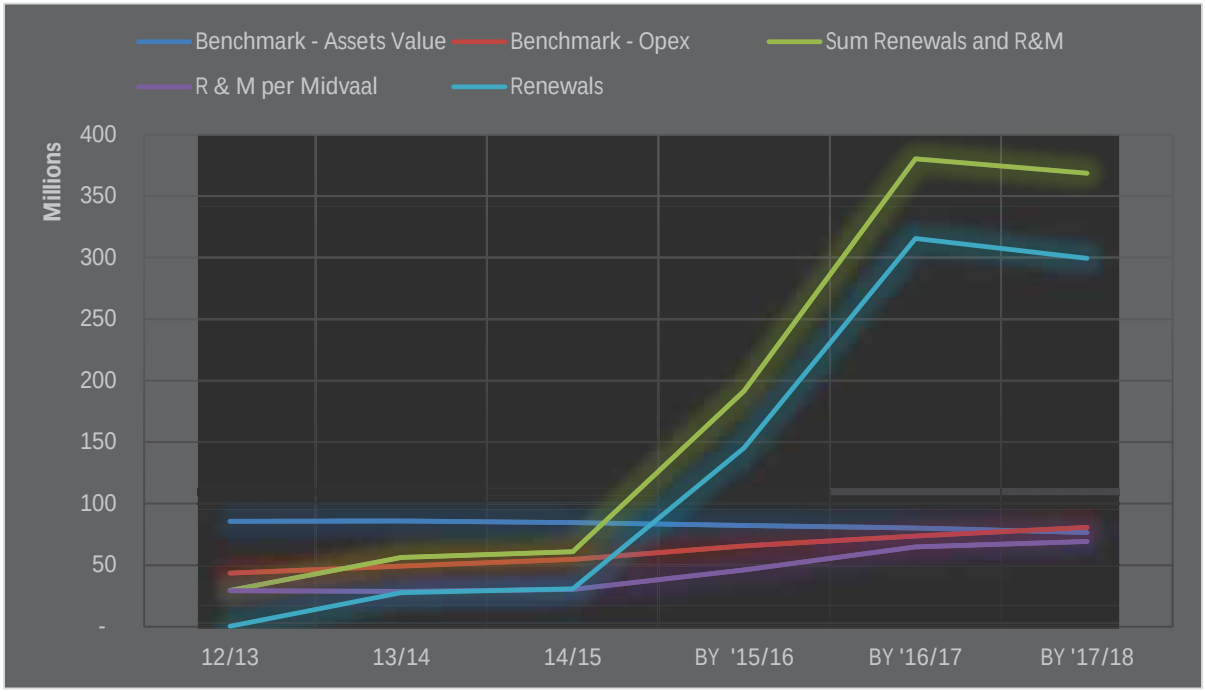
Midvaal spends an average of 77% per cent of their Capital Budget on Trading Services over the 2015/16 MTREF, with only an average of 23% amounting to non-trading services. Spending on trading services will ensure that the municipality continues to provide services efficiently and effectively.

Outcome	Sum of Budget Year 2015/16	Sum of Budget Year +1 2016/17	Sum of Budget Year +2 2017/18	Total
Total Capital Projects	319,635,887	791,352,309	906,959,042	2,017,947,238
NDP outcomes				
Rand contribution	**87,742,000**	**72,703,000**	**47,195,000**	**213,608,000**
% contribution	**97%**	**96%**	**78%**	**96%**
Ten pillars				
Rand contribution	88,055,000	72,703,000	47,195,000	213,953,000
% contribution	**97%**	**96%**	**78%**	**96%**
Premier/MEC Priority Areas				
Rand contribution	**231,625,300**	**597,062,594**	**745,926,210**	**1,574,614,104**
% contribution	**90%**	**75%**	**82%**	**78%**
Corridors of Development				
Rand contribution	**209,065,087**	**565,655,789**	**712,349,286**	**1,487,070,163**
% contribution	**65%**	**71%**	**79%**	**74%**

MIDVAAL LOCAL MUNICIPALITY
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The table above gives a brief indication on the alignment between the 'NDP, Ten Pillars, Premier/MEC priority arrears and the development corridors' to the 2015/16 annual budget.

In our analysis of the capital projects, we have noticed that 96 per cent of capital projects align with the NDP and the Ten Pillars over the MTREF. Furthermore, these projects contributes 74 per cent towards the 'Southern Corridor' development.



The municipality has projected to spend R65 million on repairs and maintenance for the 2015/16 budget year. From this amount, the municipality has indicated that R40 million will be spent on infrastructure assets. It is important to note that despite this increment, the municipality's 'Repairs and Maintenance as a % of PPE' ratio is inadequate. The municipality has a ratio is 3.3 per cent; this ratio is 4.7 per cent lower than the required norm. Therefore, the ratio of 3.3 per cent implies that insufficient money is being spent on repairs and maintenance to the extent that it could increase impairment of useful assets. The municipality is thus advised to allocate more funding towards repairs and maintenance.

MIDVAAL LOCAL MUNICIPALITY
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5. CASH FLOW PROJECTIONS

Description	rent Year 201	2015/16 Medium Term Revenue & Expenditure Framework			
R thousand	Adjusted Budget	Budget Year 2015/16	GPT CALCULATIONS	Budget Year +1 2016/17	Budget Year +2 2017/18
CASH FLOW FROM OPERATING ACTIVITIES					
Receipts					
Property rates, penalties & collection charges	132 630	145 986	145 893	157 665	170 279
Serv ice charges	471 968	552 395	545 254	616 152	687 109
Other rev enue	84 527	87 273	81 338	106 441	99 670
Gov ernment - operating	78 230	84 852	84 849	82 650	93 096
Gov ernment - capital	30 322	35 930	35 930	39 148	42 200
Interest	3 300	10 000	10 000	9 330	9 665
Div idends		–	–	–	–
Paym ents					
Suppliers and employ ees	(625 657)	(727 189)	(717 687)	(805 810)	(901 083)
Finance charges	(19 806)	(18 489)	(18 489)	(16 698)	(14 499)
Transfers and Grants	(5 649)	(7 198)	(7 198)	(7 880)	(8 689)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**149 865**	**163 561**	**159 889**	**180 998**	**177 749**
CASH FLOWS FROM INVESTING ACTIVITIES					
Receipts					
Proceeds on disposal of PPE					
Decrease (Increase) in non-current debtors	(89 040)	(81 561)	(81 561)	(86 610)	(92 770)
Decrease (increase) other non-current receiv ables		–	–	–	–
Decrease (increase) in non-current inv estments		–	–	–	–
Paym ents					
Capital assets	(72 454)	(90 742)	(90 742)	(71 253)	(60 450)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(161 494)**	**(172 303)**	**(172 303)**	**(157 863)**	**(153 220)**
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
Other Cash Flow s/ Pay ments					
Borrow ing long term/refinancing					
Increase (decrease) in consumer deposits	1 027	1 130	1 130	1 243	1 367
Paym ents					
Repay ment of borrow ing	(20 427)	(11 768)	(11 768)	(22 512)	(22 796)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**(19 400)**	**(10 638)**		**(21 269)**	**(21 429)**
NET INCREASE/ (DECREASE) IN CASH HELD	**(31 028)**	**(19 380)**	**(24 182)**	**1 866**	**3 100**
Cash/ cash equiv alents at the y ear begin:	**91 471**	**93 236**	**93 236**	**73 855**	**75 722**
Cash/ cash equiv alents at the y ear end:	**60 442**	**73 855**	**69 054**	**75 722**	**78 822**

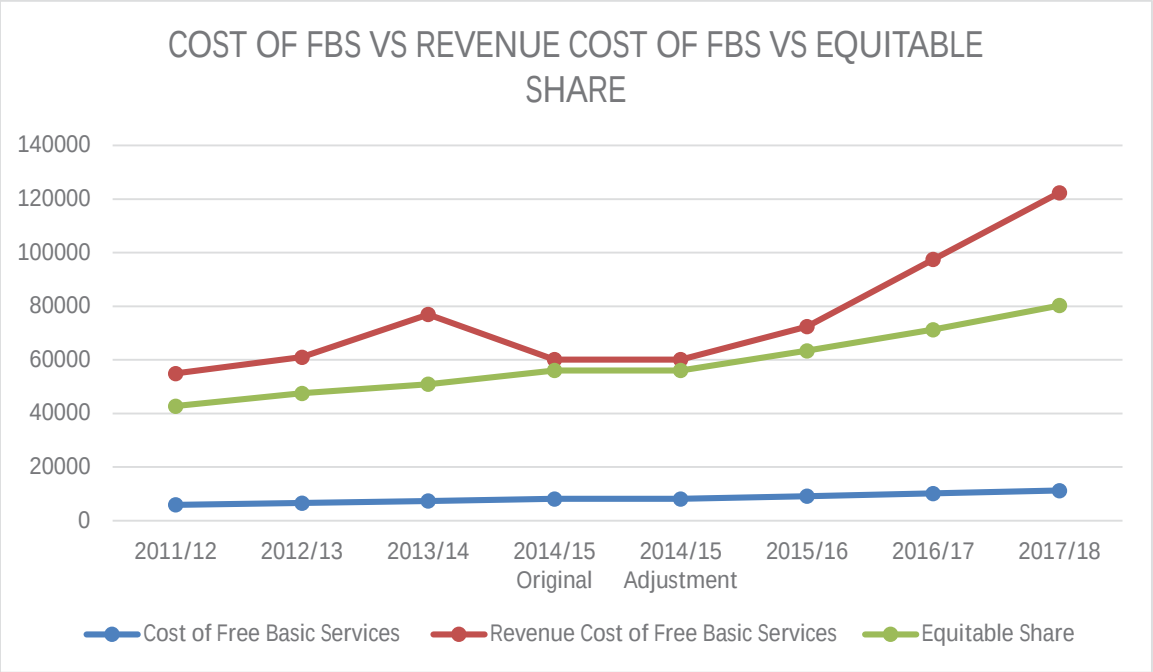
The municipality has projected to achieve R74 million at the end of the 2015/16 financial year, a reduction of R19 million from what the municipality had at the beginning of the budget year. Furthermore, the municipality still manages to remain with a cash surplus after deducting all committed and other funds; thus implying that the municipality's budget is funded, and thereby meaning that the municipality is in compliance with section 18 of the Municipal Finance Management Act. It is important to note that the municipality has used a 95 per cent collection rate to project cash receipts from 'Property rates, Service charges and 'Other' revenue, although SA10 stipulates a collection rate of 100 per cent.

6. ERADICATION OF BACKLOGS



The municipality continues to make good progress with the eradication of backlogs; although, based on the IDP, there a few challenges which they may face at times. With regard to electricity backlogs, the municipality has 6 823 households without electricity connections; however, only 50 per cent of these backlogs can be provided by the municipality and that the rest are the responsibility of Eskom. The municipality's other backlogs relate to Sanitation and Refuse which will most probably be linked to the development of Savannah City.

Municipality has sufficient equitable share to cover the costs of providing FBS for the 2015/16; however, Midvaal fears that it might run into a deficit during the 2017/18 budget year especially with the development of Savannah City.



From the graph above, it's quite clear that the municipality's equitable share has always been sufficient to cover the cost of providing free basic services; although it doesn't fully incorporate the revenue cost of providing these services.

MIDVAAL LOCAL MUNICIPALITY
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7. CONCLUSION

Herewith are the findings with regard to Midvaal Local Municipality's 2015/16 budget:

Credibility

The 2015/16 draft budget of Midvaal is assessed as **credible**, based on the following consideration

- The municipality has considered all the guidelines when forecasting revenue and expenditure for the 2015/16 MTREF; and its aligned to the budget narratives
- The municipality has completed all budget schedules and has also presented the budget using the correct A schedule version

Relevance

The 2015/16 draft budget of Midvaal is assessed as **relevant,** based on the following considerations:

- Alignment between the Integrated Development Plan (IDP) and the budget is quite visible.
- The municipality has populated Table A10 in full

Sustainability

The 2015/16 draft budget of Midvaal is assessed as **Sustainable**, based on the following considerations:

- The budget is funded and it remains funded even after GPT recalculates the figures.
- Municipality has a cash coverage of 1.2 months
- Although most of the municipality's debtors settle their accounts in more than 90 days, the municipality still manages to pay their creditors within 30 days as prescribed by the MFMA.



8. RECOMMENDATIONS

The municipality should take the above comments into consideration when undergoing the 2015/16 final budget process. This department therefore recommend that the municipality should:

- Implement a revenue enhancement programme that addresses:
 - Revenue leakages (all consumers must be billed for services rendered)
 - Tariff review (cost reflective)
 - Improved and focused debt collection programme
 - Develop, cost and implement a strategy to decrease water losses
- Review their current reinvestment in assets strategy and ensure that this is adequate to maintain their current level of service
- Implement an integrated infrastructure asset master plan which accounts for:
 - Growth aspiration of Westonaria (5 – 10 – 20 years)
 - Status of current assets
 - Planned repairs and maintenance etc.
- Develop a multi-year capital project plan and include this as part of the budget submissions.
- Seek alternative sources of funding for future capital projects.

MIDVAAL LOCAL MUNICIPALITY
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9. ANNEXURES

Annexure 1: Revenue by source based Tariff proposal and Growth percentage

Description				Projected increase in revenue streams	
R thousand	Adjusted Budget	Budget Year 2015/16	Increase	%	R thousand
Revenue By Source					
Property rates	132 630	145 986	10.07	10.00	145 893
Property rates - penalties & collection charges	–	–	-	-	–
Service charges - electricity revenue	266 883	312 005	16.91	16.24	310 225
Service charges - water revenue	145 160	171 379	18.06	16.50	169 111
Service charges - sanitation revenue	30 765	35 535	15.50	10.00	33 842
Service charges - refuse revenue	29 160	33 476	14.80	10.00	32 076
Service charges - other	–	–	–	-	–
Rental of facilities and equipment	1 300	1 404	8.00	8.00	1 404
Interest earned - external investments	3 300	4 000	21.21	21.21	4 000
Interest earned - outstanding debtors	7 000	6 000	-14.29	-14.29	6 000
Dividends received	–	–			–
Fines	49 523	50 307	1.58	1.58	50 305
Licences and permits	–	–			–
Agency services	–	–			–
Transfers recognised - operational	78 230	84 852	8.46	8.46	84 849
Other revenue	30 481	29 529	-3.13	-3.13	29 529
Gains on disposal of PPE	–	100	100.00	100.00	100
Total Revenue (excluding capital transfers and contributions)	774 432	874 574			867 333

Annexure 2: Expenditure by type based on past trends

Description				Projected increase in revenue streams	
R thousand	Adjusted Budget	Budget Year 2015/16	Increase	%	R thousand
Expenditure By Type					
Employee related costs	186 961	218 912	17.09	4.80	195 935
Remuneration of councillors	9 052	9 630	6.38	100.00	9 630
Debt impairment	64 710	74 868	15.70	100.00	74 868
Depreciation & asset impairment	131 700	144 869	10.00	100.00	144 869
Finance charges	19 806	18 489	-6.65	100.00	18 489
Bulk purchases	286 172	328 033	14.63	100.00	328 033
Other materials	–	–	-	-	–
Contracted services	56 707	55 111	-2.81	100.00	55 111
Transfers and grants	5 649	7 198	27.42	100.00	7 198
Other expenditure	106 081	128 978	21.58	100.00	128 978
Loss on disposal of PPE	–	–	-	-	–
Total Expenditure	866 838	986 087			963 111

MIDVAAL LOCAL MUNICIPALITY
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ENGAGING MIDVAAL LOCAL MUNICIPALITY

2015-16 BUDGET ASSESSMENT

GAUTENG PROVINCE
REPUBLIC OF SOUTH AFRICA

GAUTENG PROVINCE

Gauteng. A better place to live

Overview

- Introduction & Legislative Compliance
- Institutional Capacity
- Financial Performance
- Capital Investments
- Cash Flow & Reserves
- Eradication Of Backlogs
- Overall Summary
- Recommendations
- Questions

MIDVAAL LOCAL MUNICIPALITY
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GAUTENG PROVINCE

Gauteng. A better place to live

Introduction & Legislative Compliance

Introduction

- Review of Midvaal 2015/16 Draft Budget
- Review of draft budget done during April 2015
- Present key findings

Legislative Compliance

Document	Compliance
Correct version of MBRR	✓
Council Resolution	✓
Quality certificate	✓
Tabling Before 31 March 2015 [MFMA s16 (2)]	24 March 2015
Draft SDBIP	✓
Draft budget related policies	✓
Submission with 10 working days	✓
All schedules completed	✓

GAUTENG PROVINCE

Gauteng. A better place to live

Institutional Capacity

- Permanent Municipal Manager
- Permanent Chief Financial Officer
- Midvaal BTO is almost at full capacity with minimal vacancy
- Midvaal has the relevant capacity that will promote good financial management.

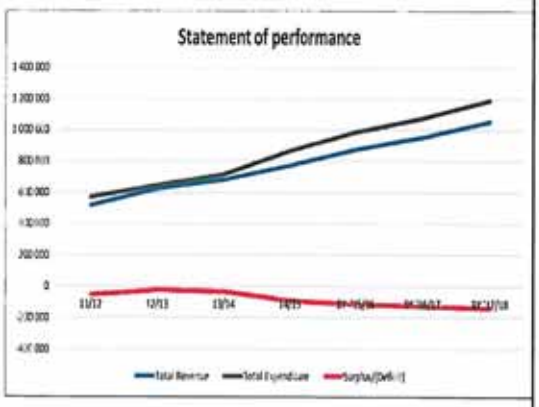
MIDVAAL LOCAL MUNICIPALITY
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GAUTENG PROVINCE

Gauteng. A better place to live

Financial Overview – Statement of Performance

- Growing budget deficit:
 - R 62m (2015/16)
 - R 59m (2016/17)
 - R 82m (2017/18)
- Increase in expenditure outpacing increase in revenue over the 2015/16 MTREF
- Salient features:
 - Budget deficit significantly caused by Grap 17 with relation to depreciation.
 - Significant water losses (For December 2014, Municipality had water losses amounting to 31 %, this figure has decreased to 29%)
 - Significant Electricity losses (During December 2014, electricity losses amounted to 12.32%, this figure has also decreased towards the end of the financial year)



DEFICIT BUDGET

(Non compliance with relevant circulars which requires a surplus budget)

GAUTENG PROVINCE

Gauteng. A better place to live

Financial Overview – Trading services

Surplus/(Deficit) on services		2011/12	2012/13	2013/14	Current Year 2014/15	Sum of Budget Year 2015/16	Sum of Budget Year +1 2016/17	Sum of Budget Year +2 2017/18
Electricity	(R'm)	6,078	18,356	19,119	(13,054)	(6,262)	2,549	(20,284)
Water	(R'm)	28,602	27,292	41,050	36,835	39,544	60,450	65,512
Waste water management	(R'm)	16,356	49,557	18,858	20,741	18,986	8,913	12,879
Waste management	(R'm)	194	(6,888)	4,908	(2,036)	(724)	(485)	(5,339)
% contribution to revenue generated								
Electricity	(%)	2%	4%	4%	-2%	-1%	0%	-3%
Water	(%)	7%	6%	8%	7%	6%	8%	8%
Waste water management	(%)	5%	10%	4%	4%	3%	1%	2%
Waste management	(%)	0%	-1%	1%	-1%	0%	0%	-1%

- Tariff increases in electricity and waste management are not cost reflective.
 - Electricity deficit for 15/16 and 17/18 mainly caused by the disjuncture between NT(12.29%) and Nersa(8%) guidelines with regard to setting electricity tariff.
 - Nersa also declined to approve appropriate tariffs which would ensure that electricity runs at a surplus.
 - Waste management deficit over MTREF relates more to the development of Savana city.

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Financial Overview – Back to Basics (Opex)

Contributions		2011/12	2012/13	2013/14	Current Year 2014/15	Sum of Budget Year 2015/16	Sum of Budget Year +1 2016/17	Sum of Budget Year +2 2017/18
Total revenue non-trading services	Rev	28%	25%	30%	31%	30%	29%	29%
Total expenditure non-trading services	Exp	39%	38%	41%	40%	40%	39%	38%
Trading services	Rev	72%	75%	70%	69%	70%	71%	71%
Trading services	Exp	61%	62%	59%	60%	60%	61%	62%

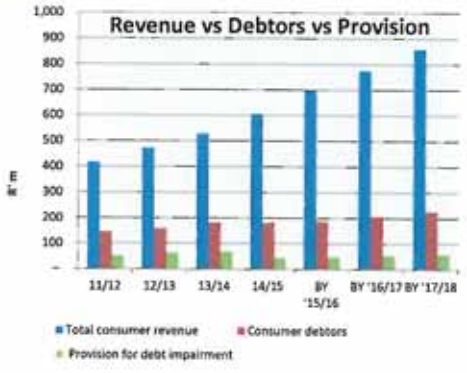
- Compares revenue contribution to expenditure contribution
- Midvaal caters for Trading services and Non Trading Services categorically as follows:
 - Trading Services must be a surplus as it is depicted on the table above
 - Refuse, waste and sanitation must be at breakeven
- Non Trade services running at a deficit implies that Midvaal is using Trade Services to cross subsidize services from Non Trading Services.

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Financial Performance - Debtors

- There is a significant increase in consumer revenue over the MTREF.
- Midvaal has high collection rate
- Increase in revenue doesn't correlate with the increase in consumer debtors and provision for debt impairment.
- Traffic fines(iGrap 1) still a major contributor to the high consumer debt



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Financial Performance – Creditors

Expenditure	2011/12	2012/13	2013/14	Current Year 2014/15	Sum of Budget Year 2015/16	Sum of Budget Year +1 2016/17	Sum of Budget Year +2 2017/18
	(R'm)	(R'm)	(R'm)	(R'm)	(R'm)	(R'm)	(R'm)
Total expenditure	572,764	645,648	714,693	828,152	866,838	866,838	453,287
Total current liabilities	111,745	103,826	129,888	101,867	137,351	146,127	155,275
Cash on hand	5,350	40,484	91,471	102,351	73,855	75,722	78,822
Percentage							
Current liabilities/ Expenditure	20%	16%	18%	12%	16%	17%	34%
Cash/creditors	5%	39%	70%	100%	54%	52%	51%

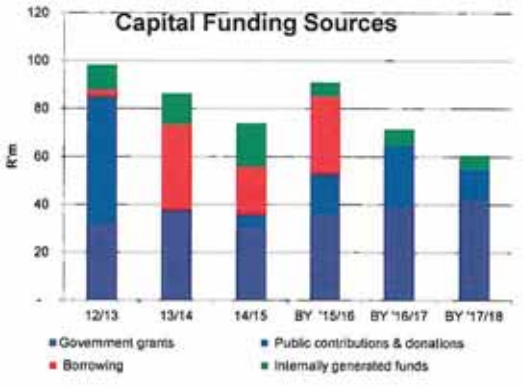
- Midvaal has been managing its current liabilities well.
- Midvaal settles its creditors within 30 days as required by the MFMA .
- Midvaal has no arrears owed to Eskom & Rand Water

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Capital Investment - Funding Mix

- Consolidated capital budget of R222,4 m (2015/16 MTREF)
 - R 91m (2015/16)
 - R 71m (2016/17)
 - R 60m (2017/18)
- Public contributions and donations being sourced from companies who develop the area; and the assets developed are thus transferred to the municipality
- Municipality remains to be grant dependent over the 2015/16 MTREF.
- Midvaal intends on utilizing borrowings to fund Capex, however, this amount doesn't appear on A7 (Cash Flow); Reason is that municipality draws down on funds before implamentation of the project
- The municipality increased its capital budget by 22,8 per cent.



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Financial Overview – Back to Basics (Capex)

Contributions	2011/12	2022/13	2013/14	Current Year 2014/15	Sum of Budget Year 2015/16	Sum of Budget Year +1 2016/17	Sum of Budget Year +2 2017/18
Total capex non-trading services	48%	22%	36%	51%	25%	22%	23%
Total capex trading services	52%	78%	64%	49%	75%	78%	77%

- Midvaal spends an average of 77% per cent of their Capital Budget on Trading Services over the 2015/16 MTREF, with only an average of 23% amounting to non Trading services.
- Investing in Trading Services will ensure that municipality continues to provide services efficiently and effectively.

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Capital Investment – Top projects

No.	Capital Project	Budget Year 2015/16 (R' m)	Budget Year +1 2016/17 (R' m)	Budget Year +2 2017/18 (R' m)	Total (R' m)
1	Sicelo/Highbury (Valley Settlements) Reservoir & Main (MIG)	1,500	16,000	15,000	32,500
2	Extension to Daleside Sewer (MIG)	5,000	3,000	7,000	15,000
3	Risiville Substation (Bulk Contribution)	7,000	8,000	–	15,000
4	Energy Efficiency (EEDSMG)	4,000	10,000	–	14,000
5	Gravel to Tar Phase 4 (MIG)	5,310	1,488	4,350	11,148
6	Sevanna City Depot	500	5,000	5,000	10,500
7	Upgrade Sewage Network (MIG)	9,000	–	–	9,000
8	Lakeside Sport Centre (MIG)	2,500	2,500	2,500	7,500
9	Sicelo/Highbury (Valley Settlements) Reservoir & Main (counter funding)	6,700	–	–	6,700
10	1 X Depot Building (Board room, Kitchen, Office, Change room and Ablutions (Male and Female), 8 X Carport, Storeroom, Fenced with electric gate and alarm)	2,000	2,000	2,000	6,000
	Total	43,510	47 988	35,850	127,348

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Capital Investment – Intergovernmental Synergy

- In our analysis of the capital projects, we reviewed their alignment to the following:
 - NDP outcomes.
 - The ten pillars
 - Premier/MEC Priority arrears
 - Corridors of development
- High level of alignment between the municipal budget and the above outcomes. Refer table below
- Annexure B reflects the details of this.

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Capital Investment - Intergovernmental Synergy

Outcome	Sum of Budget Year 2015/16	Sum of Budget Year +1 2016/17	Sum of Budget Year +2 2017/18	Total
Total Capital Projects	319,635,887	791,352,309	906,959,042	2,017,947,238
NDP outcomes				
Rand contribution	87,742,000	72,703,000	47,195,000	213,608,000
% contribution	97%	96%	78%	96%
Ten pillars				
Rand contribution	88,055,000	72,703,000	47,195,000	213,953,000
% contribution	97%	96%	78%	96%
Premier/MEC Priority Areas				
Rand contribution	231,625,300	597,062,594	745,926,210	1,574,614,104
% contribution	90%	75%	82%	78%
Corridors of Development				
Rand contribution	209,065,087	565,655,789	712,349,286	1,487,070,163
% contribution	65%	71%	79%	74%

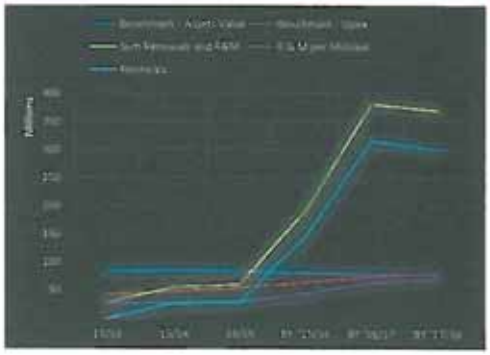
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Capital Investments – Reinvestment in Assets

- Midvaal local municipality is currently under spending on R&M
- R&M as % of PPE remains below the NT norm of 8 %, amounting to 3.3 %.
- The low spending on R&M has a direct impact on the Capital renewals:
 - Municipality will have to spend more on Renewals.
- Renewals are higher than NT norm of 40, amounting to 43.2%(Relates to Fleet).



The municipality overall picture on capital investment shows a positive picture over the MTREF with a significant increase from 2014/15 budget year.

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Cash Flows and Reserves

Abridged Cash Flow Statement		2011/12	2012/13	2013/14	FULL YEAR FORECAST 2014/15	Sum of Budget Year 2015/16	Sum of Budget Year +1 2016/17	Sum of Budget Year +2 2017/18
Net cash from/(used) operating activities	(R'm)	82,422	103,614	113,414	145,688	163,561	180,998	177,749
Net cash from/(used) investing activities	(R'm)	(74,435)	(81,104)	(104,272)	(148,601)	(172,303)	(157,863)	(153,220)
Net cash from/(used) financing activities	(R'm)	(7,347)	12,624	41,845	4,678	(10,638)	(21,269)	(21,429)
Net increase/ (decrease) in cash held	(R'm)	639	35,134	50,987	1,765	(19,380)	1,866	3,100
Cash/cash equivalents at the year begin:	(R'm)	4,711	5,350	40,484	91,471	93,236	73,855	75,722
Cash/cash equivalents at the year-end:	(R'm)	5,350	40,484	91,471	93,236	73,855	75,722	78,822

- Positive cash flow over the 2015/16 MTREF
- 99,6 per cent collection rate (SA10)
- Municipality has cash coverage ratio of 1.2 months

Midvaal budget is credible and funded:

- Correlation between opening balance for the 2015/16 budget year and closing balance for the 2014/15 is based on the full year forecasted figures.

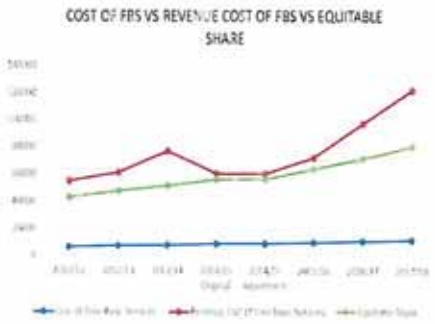
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Eradication of Backlogs

- According to the IDP, municipality has the following backlogs:
 - Electricity connections: 6823 households (Only half belongs to Midvaal and the rest belongs to Eskom)
 - Water: no Backlogs
 - Sanitation: Regional sanitation



- Municipality has sufficient equitable share to cover the costs of providing FBS for the 2015/16; however, Midvaal fears that it might run into a deficit during the 2017/18 budget year especially with the development of Savannah City

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Summary

Credibility
- Budget is credible:
 - Municipality considered all the guidelines
 - Budget schedules completed in full

Relevance
- Budget is relevant:
 - Budget is aligned with IDP
 - Table A10 has been populated in full

Sustainability
- Budget is sustainable:
 - Funded budget
 - Cash coverage of 1.2 months
 - Municipality settles creditors within 30 days

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RECOMMENDATIONS

- **Implement a revenue enhancement programme that addresses :**
 - Revenue leakages (all consumers must be billed for services rendered)
 - Tariff review (must take into account revalued deprecation)
 - Revenue foregone (Alternate source of revenue)
 - Affordability of tariff increases
 - Improved and focused debt collection programme
 - Develop, cost and implement a strategy to decrease water losses
- **Review their current reinvestment in assets strategy and ensure that this is adequate to maintain their current level of service**

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RECOMMENDATIONS

- **Implement an integrated infrastructure asset master plan which accounts for:**
 - Growth aspirations of Midvaal (5 – 10 – 20 years)
 - Status of current assets
 - Planned repairs and maintenance etc...
- **Develop a multi-year capital project plan and include this as part of the budget submissions.**

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QUESTIONS AND COMMENTS



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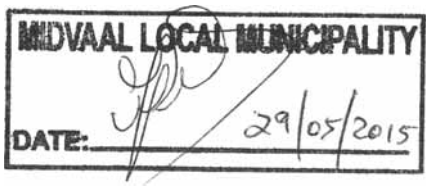
Thank you

Thank you

"Gauteng municipalities - improving the quality of lives"

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Annexure A1



Medium Term Revenue & Expenditure Framework

2015 / 2016 – 2017/2018

(Council 28 May 2015)

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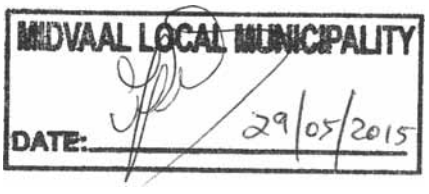
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Abbreviations and Acronyms

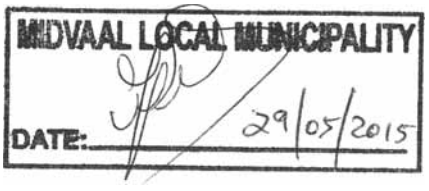
BSC	Budget Steering Committee
CBD	Central Business District
CFO	Chief Financial Officer
CPI	Consumer Price Index
CRR	Capital Replacement Reserve
DBSA	Development Bank of South Africa
DoRA	Division of Revenue Act
DWA	Department of Water Affairs
EE	Employment Equity
EEDSM	Energy Efficiency Demand Side Management
EM	Executive Mayor
FBS	Free basic services
GDP	Gross domestic product
GDS	Gauteng Growth and Development Strategy
GFS	Government Financial Statistics
GRAP	General Recognised Accounting Practice
HR	Human Resources
HSRC	Human Science Research Council
IDP	Integrated Development Strategy
IMFO	Institute of Municipal Finance Officers
INEP	Integrated National Electrification Programme
IT	Information Technology
kℓ	kilolitre
km	kilometre
KPA	Key Performance Area
KPI	Key Performance Indicator
kWh	Kilowatt hour
ℓ	litre
LED	Local Economic Development
MEC	Member of the Executive Committee
MFMA	Municipal Financial Management Act
MIG	Municipal Infrastructure Grant
MM	Municipal Manager
MMC	Member of Mayoral Committee
MPRA	Municipal Properties Rates Act
MSA	Municipal Systems Act
MTEF	Medium-term Expenditure Framework
MTREF	Medium-term Revenue and Expenditure Framework
NERSA	National Electricity Regulator South Africa
NGO	Non-Governmental organisations
NKPIs	National Key Performance Indicators
OHS	Occupational Health and Safety
OP	Operational Plan
PBO	Public Benefit Organisations
PHC	Provincial Health Care
PMS	Performance Management System
PPE	Property Plant and Equipment
PPP	Public Private Partnership
SALGA	South African Local Government Association
SAPS	South African Police Service
SDBIP	Service Delivery Budget Implementation Plan
SMME	Small Micro and Medium Enterprises



Part 1 – Annual Budget

1.1 Mayor's Report

Mayor to deliver his speech at the final approval of the budget.



1.2 Council Resolutions

1. The Council of Midvaal Local Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:

 1.1. The annual budget of the municipality for the financial year 2015/16 and the multi-year and single-year capital appropriations as set out in the following tables:

 1.1.1. Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Table 18;
 1.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table 19;
 1.1.3. Budgeted Financial Position (revenue by source and expenditure by type) as contained in Table 21; and
 1.1.4. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Table 24.

 1.2. The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:

 1.2.1. Budgeted Financial Position as contained in Table 21;
 1.2.2. Budgeted Cash Flows as contained in Table 22;
 1.2.3. Cash backed reserves and accumulated surplus reconciliation as contained in Table 23;
 1.2.4. Asset management as contained in Table 24; and
 1.2.5. Basic service delivery measurement as contained in Table 25.

2. The Council of Midvaal Local Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2015 the tariffs as contained in Annexure D:

 2.1. the tariffs for property rates
 2.2. the tariffs for electricity
 2.3. the tariffs for the supply of water
 2.4. the tariffs for sanitation services
 2.5. the tariffs for solid waste services

3. The Council of Midvaal Local Municipality, acting in terms of 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2015 the tariffs for other services, as set out in Annexures D.

 To give proper effect to the municipality's annual budget, the Council of Midvaal Local Municipality approves that cash backing is implemented through the utilisation of a portion of the revenue generated from property rates to ensure that all capital reserves and provisions, unspent long-term loans and unspent conditional grants are cash backed as required in terms of the municipality's funding and reserves policy as prescribed by section 8 of the Municipal Budget and Reporting Regulations.



1.3 Executive Summary

Planning Framework

The Constitution requires local government to relate its management, budgeting and planning functions to its service delivery objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner which is consistent with its IDP. This includes the compilation of the Medium Term Revenue and Expenditure Framework (MTREF).

The Municipality's IDP is its principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into Key Performance Areas, Strategic Objectives, Key Focus Areas, Key Performance Indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan.

With the compilation of the 2015/16 MTREF, each department/function had to review the priorities and targets contained in the IDP (taking the 2014/2015 performance against the Budget and Departmental Service Delivery and Budget Implementation Plan into account) and request resources via the budget process accordingly. The setting of targets and resource allocation will be done as a single process in the 2015/2016 – 2017/2018 MTREF period.

Midvaal IDP Key Performance Areas

The Key Performance Areas contained in the Midvaal IDP are as follows:

- Governance and Stakeholder Participation
- Safety and Environment
- Social and Community Development
- Institutional Transformation
- Financial Sustainability
- Physical Infrastructure and Energy Efficiency
- Services and Customer Care
- Economic Growth and Development

Requests for resources not in support of the abovementioned KPA's were only be considered in exceptional circumstances.

The application of sound financial management principles for the compilation of the Municipality's financial plan is essential and critical to ensure that the Council remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

The Municipality's business and service delivery priorities were reviewed as part of this year's planning and budget process. Where appropriate, funds were transferred from low- to high-priority programmes so as to maintain sound financial stewardship. A critical review was also undertaken of expenditures on noncore and 'nice to have' items. Key areas where savings were realised were on telephone and internet usage, printing, workshops, travel,

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accommodation, and catering. The Midvaal Local Municipality has adopted a cost curtailment strategy during 2013 and the application of the policy will continue during the MTREF period.

The Municipality has embarked on implementing a range of revenue collection strategies to optimise the collection of debt owed by consumers. Furthermore, the Municipality has undertaken workshops to register indigents to ensure the poorest of the poor are protected.

National Treasury's MFMA Circulars No. 74 and 75 were used to guide the compilation of the 2015/16 MTREF.

The main challenges experienced during the compilation of the 2015/16 MTREF can be summarised as follows:

- The on-going difficulties in the national and local economy;
- Aging and poorly maintained water, roads and electricity infrastructure;
- The need to reprioritise projects and expenditure within the existing resource envelope given the cash flow realities and declining cash position of the municipality;
- The increased cost of bulk water and electricity (due to tariff increases from Rand Water and Eskom), which is placing upward pressure on service tariffs to residents. Continuous high tariff increases are not sustainable – we are fast reaching a point where services are no-longer be affordable;
- Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies;
- Affordability of capital projects.

The following budget principles and guidelines directly informed the compilation of the 2015/16 MTREF:

- The 2014/15 Adjustments Budget priorities and targets, as well as the base line allocations contained in that Adjustments Budget were adopted as the upper limits for the new baselines for the 2015/16 annual budget;
- Service level standards were used to inform the measurable objectives, targets and development goals;
- Tariff and property rate increases should be affordable. In addition, tariffs need to remain or move towards being cost reflective, and should take into account the need to address infrastructure backlogs;
- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Act;
- The following items and allocations to these items had to be supported by detailed motivation setting out the intention and cost of the expenditure which was used to prioritise expenditures:
 - Contracted services;
 - Furniture and office equipment;
 - New staff members

In view of the aforementioned, the following table is a consolidated overview of the proposed 2015/16 Medium-term Revenue and Expenditure Framework:

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Table 1 Consolidated Overview of the 2015/16 MTREF

FINANCIAL PERIOD	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F01 2015/16 TABLED		RAND INCREASE	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
Net Operating Revenue	771 821 667	810 034 456	929 606 933	15%	119 572 477	1 028 169 031	1 118 821 616
Net Operating Expenditure	828 151 920	866 837 763	991 698 080	14%	124 860 317	1 082 405 073	1 197 841 148
Accounting Surplus / (Deficit)	**-56 330 253**	**-56 803 307**	**-62 091 147**	**0%**	**-5 287 840**	**-54 236 042**	**-79 019 532**
Contribution to Capital Budget (CRR)	14 350 000	16 321 781	5 670 000	-65%	-10 651 781	6 505 000	5 645 000
Contribution to Capital Budget (Grants & Contributions)	37 986 000	35 652 001	50 510 000	42%	14 857 999	69 509 000	59 265 000
Redemption of External Loans	19 870 835	19 870 836	22 612 369	14%	2 741 533	22 512 139	22 796 418
Offset Depreciation	-129 026 893	-129 026 893	-141 869 000	10%	-12 842 107	-152 847 700	-166 732 470
Budgeted Operating Surplus / (Deficit)	**489 805**	**378 968**	**985 484**	**0%**	**606 516**	**85 519**	**6 520**
Capital Budget	**82 391 545**	**73 883 690**	**91 790 000**	**24%**	**17 906 310**	**76 014 000**	**64 910 000**
Total Expenditure Budget	**910 543 465**	**940 721 453**	**1 083 488 080**	**39%**	**142 766 627**	**1 158 419 073**	**1 262 751 148**

Note: All figures includes provision made for internal revenue and expenditure.

Total operating revenue has grown by 15% or R119.5 million for the 2015/16 financial year when compared to the 2014/15 Adjustments Budget. For the two outer years, operational revenue will increase by 11% and 9% respectively, equating to a total revenue growth of R308.7 million over the MTREF.

Total operating expenditure for the 2015/16 financial year has been appropriated at R991.6 million and translates into a budgeted surplus of R985 484. When compared to the 2014/15 Adjustments Budget, operational expenditure has grown by 14% in the 2015/16 budget and by 9% and 11% for each of the respective outer years of the MTREF.

The capital budget of R91.7 million in 2015/16 is 24% more when compared to the 2014/15 Adjustment Budget of R73.8 million. A substantial portion of the capital budget will be funded from MIG funding of R29 563 000. The balance will be funded from internally generated funds, external loans and also public contributions.

1.4 Operating Revenue Framework

For Midvaal to continue improving the quality of services provided to its citizens it needs to generate the required revenue. In these tough economic times strong revenue management is fundamental to the financial sustainability of every municipality. The reality is that we are faced with development backlogs and poverty. The expenditure required to address these challenges will inevitably always exceed available funding; hence difficult choices have to be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues.

The municipality's revenue strategy is built around the following key components:

- National Treasury's guidelines and macroeconomic policy;
- Growth in the municipality and continued economic development;
- Efficient revenue management, which aims to ensure a 93% annual collection rate for property rates and other key service charges;
- Electricity tariff increases as approved by the National Electricity Regulator of South Africa (NERSA);
- Achievement of full cost recovery of specific user charges especially in relation to trading services (remaining a challenge as a result of the offsetting of depreciation);
- Determining the tariff escalation rate by establishing/calculating the revenue requirement of each service;

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- The municipality's Property Rates Policy approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA) as well as the Amendments to the Municipal Property Rates Act promulgated in 2014.
- The municipality's Indigent Policy and rendering of free basic services; and
- Tariff policies of the Municipality.

The following table is a summary of the 2015/16 MTREF (classified by main revenue source):

Table 2 Summary of revenue classified by main revenue source

Description	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source										
Property rates	90 133	94 353	106 157	130 588	132 630	132 630	100 956	145 986	157 665	170 279
Property rates - penalties & collection charges	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	185 503	214 455	235 074	273 688	266 883	266 883	186 931	312 005	349 446	391 379
Service charges - water revenue	100 153	117 082	133 849	146 112	145 160	145 160	106 774	171 379	192 175	215 236
Service charges - sanitation revenue	22 235	24 319	27 252	30 355	30 765	30 765	23 188	35 535	38 378	41 448
Service charges - refuse revenue	17 430	21 316	25 363	29 508	29 160	29 160	20 787	33 476	36 154	39 046
Service charges - other	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	1 535	1 330	1 142	1 300	1 300	1 300	876	1 404	1 481	1 560
Interest earned - external investments	1 157	2 037	4 851	2 000	3 300	3 300	4 063	4 000	3 000	3 000
Interest earned - outstanding debtors	7 688	7 120	6 049	4 000	7 000	7 000	7 683	6 000	6 330	6 665
Dividends received	–	–	–	–	–	–	–	–	–	–
Fines	10 440	7 020	48 726	14 523	49 523	49 523	7 537	50 307	53 074	55 887
Licences and permits	–	–	–	–	–	–	–	–	–	–
Agency services	–	–	–	–	–	–	–	–	–	–
Transfers recognised - operational	56 818	64 200	68 249	77 119	78 230	78 230	72 370	88 565	86 565	96 542
Other revenue	26 101	69 707	26 828	29 042	30 481	30 481	23 324	30 339	34 292	38 415
Gains on disposal of PPE	106	–	456	–	–	–	–	100	100	100
Total Revenue (excluding capital transfers and contributions)	519 298	622 938	683 996	738 236	774 432	774 432	554 490	879 097	958 660	1 059 557

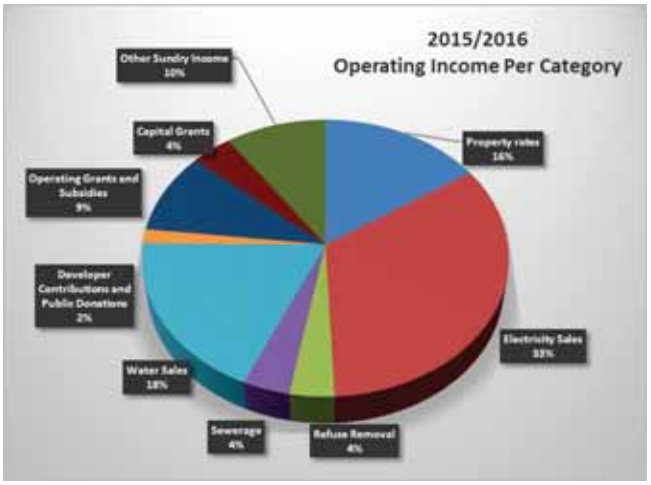


Figure 1: Main operational revenue categories for the 2015/16 financial year

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Table 3 Percentage growth in revenue by main revenue source

Description	Current Year 2014/15		2015/16 Medium Term Revenue & Expenditure Framework					
R thousand	Adjusted Budget	%	Budget Year 2015/16	%	Budget Year +1 2016/17	%	Budget Year +2 2017/18	%
Revenue By Source								
Property rates	132 630	1.56%	145 986	10.07%	157 665	8.00%	170 279	8.00%
Property rates - penalties & collection charges	–		–		–		–	
Service charges - electricity revenue	266 883	-2.49%	312 005	16.91%	349 446	12.00%	391 379	12.00%
Service charges - water revenue	145 160	-0.65%	171 379	18.06%	192 175	12.13%	215 236	12.00%
Service charges - sanitation revenue	30 765	1.35%	35 535	15.50%	38 378	8.00%	41 448	8.00%
Service charges - refuse revenue	29 160	-1.18%	33 476	14.80%	36 154	8.00%	39 046	8.00%
Service charges - other	–		–		–		–	
Rental of facilities and equipment	1 300	0.00%	1 404	8.00%	1 481	5.50%	1 560	5.30%
Interest earned - external investments	3 300	65.00%	4 000	21.21%	3 000	-25.00%	3 000	0.00%
Interest earned - outstanding debtors	7 000	75.00%	6 000	-14.29%	6 330	5.50%	6 665	5.30%
Dividends received	–		–		–		–	
Fines	49 523	241.00%	50 307	1.58%	53 074	5.50%	55 887	5.30%
Licences and permits	–		–		–		–	
Agency services	–		–		–		–	
Transfers recognised - operational	78 230	1.44%	88 565	13.21%	86 565	-2.26%	96 542	11.53%
Other revenue	30 481	4.96%	30 339	-0.47%	34 292	13.03%	38 415	12.02%
Gains on disposal of PPE	–		100		100	0.00%	100	0.00%
Total Revenue (excluding capital transfers and contributions)	774 432	4.90%	879 097	13.51%	958 660	9.05%	1 059 557	10.52%

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statement, as inclusion of these revenue sources would distort the calculation of the operating surplus/deficit.

Revenue generated from rates and services charges forms a significant percentage of the revenue basket for the Municipality. Rates and service charge revenues comprise of 75% of the total revenue mix and follow the same trend in the outer years.

Other revenue consists of various items such as income received from, building plan fees, connection fees, renting out of properties and fines. Departments review the tariffs of these items on an annual basis to ensure they are cost reflective and market related.

Operating grants and transfers totals R88.5 million in the 2015/16 financial year and increases to R96.5 million by 2017/18. The following table gives a breakdown of the various operating grants and subsidies allocated to the municipality over the medium term:

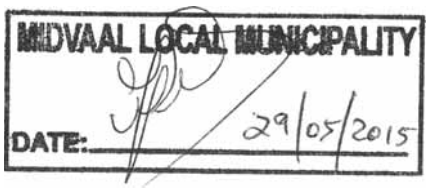


Table 4 Operating Transfers and Grant Receipts

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
RECEIPTS:									
Operating Transfers and Grants									
National Government:	47 596	55 046	58 905	65 285	65 285	65 285	75 105	80 237	90 197
Local Government Equitable Share	42 755	47 515	50 957	56 033	56 033	56 033	63 385	71 282	80 261
Municipal Systems Improvement	800	1 000	890	934	934	934	930	975	1 033
Finance Management	1 250	1 213	1 242	1 350	1 350	1 350	1 450	1 475	1 550
EPWP Incentive	299	1 000	1 000	1 135	1 135	1 135	1 327	–	–
Other transfers/grants	–	–	–	–	–	–	1 857	–	–
Municipal Infrastructure Grant	2 492	4 318	4 816	5 833	5 833	5 833	6 156	6 505	7 353
Provincial Government:	6 363	7 114	6 917	8 546	10 096	10 096	10 595	3 446	3 446
Health subsidy	4 400	4 674	4 417	6 916	6 916	6 916	7 149	–	–
DSRAC	1 963	2 440	2 500	1 630	3 180	3 180	3 446	3 446	3 446
Other grant providers:	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
District Municipality:	2 859	2 040	2 426	3 288	2 850	2 850	2 865	2 882	2 899
Environment Health Grant	2 859	2 040	2 426	3 288	2 850	2 850	2 865	2 882	2 899
HIV	–	–	–	–	–	–	–	–	–
Other grant providers:	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	56 818	64 200	68 249	77 119	78 230	78 230	88 565	86 565	96 542

Tariff-setting is a pivotal and strategic part of the compilation of any budget. When rates, tariffs and other charges were revised, local economic conditions, input costs and the affordability of services were taken into account to ensure the financial sustainability of the Municipality.

National Treasury continues to encourage municipalities to keep increases in rates, tariffs and other charges as low as possible. Municipalities are encouraged to keep increases at no more than the 6% upper boundary of the South African Reserve Bank's inflation target. Tariffs could not be contained within the targeted inflation limits due to increased cost of the provision of services. Fuel increases are far in excess of inflationary limits. Additional staff members are required to ensure continued service delivery as well as compliance with laws and regulations. Tariff increases on all services are proposed at higher than 6% - Eskom and Rand Water increases drive the electricity and water tariff increases. Given that these tariff increases are determined by external agencies, the impact they have on the municipality's electricity and in these tariffs are largely outside the control of the Municipality. Eskom increased the cost of electricity by 14.24% and Rand Water increased the cost of water by 14.5%. The proposed tariffs for these services are thus the same. Discounting the impact of these price increases in lower consumer tariffs will erode the Municipality's future financial position and viability. Assessment rates, sanitation and refuse removal is proposed to increase by 8% to provide for the cost of staff and other cost drivers.

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It must also be appreciated that the consumer price index, as measured by CPI, is not a good measure of the cost increases of goods and services relevant to municipalities. The basket of goods and services utilised for the calculation of the CPI consist of items such as food, petrol and medical services, whereas the cost drivers of a municipality are informed by items such as the cost of remuneration, bulk purchases of electricity and water, petrol, diesel, chemicals, cement etc. The current challenge facing the Municipality is managing the gap between cost drivers and tariffs levied, as any shortfall must be made up by either operational efficiency gains or service level reductions. Within this framework the Municipality has undertaken the tariff setting process relating to service charges as follows.

1.4.1 Property Rates

Property rates cover the cost of the provision of general services. Determining the effective property rate tariff is therefore an integral part of the municipality's budgeting process.

National Treasury's MFMA Circular No. 51 deals, inter alia with the implementation of the Municipal Property Rates Act, with the regulations issued by the Department of Co-operative Governance. These regulations came into effect on 1 July 2009 and prescribe the rate ratio for the non-residential categories, public service infrastructure and agricultural properties relative to residential properties to be 0.25:1. The implementation of these regulations was done in previous budget processes and the Property Rates Policy of the Municipality has been amended accordingly.

The following stipulations in the Property Rates Policy are highlighted:

- The first R15 000 of the market value of a property used for residential purposes is excluded from the rate-able value (Section 17(h) of the MPRA). In addition to this rebate, a further R135 000 reduction on the market value of a residential property will be granted in terms of MLM's Property Rates Tariffs (not applicable to vacant land);
- 35% rebate will be granted on all residential properties (including state owned residential properties but excluding vacant land);
- 100% rebate will be granted to registered indigents in terms of the Indigent Policy (up to a property value of R500 000);
- For pensioners a rebate of 100% will be granted to owners of rate-able property if the total gross income of the applicant and/or his/her spouse, if any, does not to exceed the amount equal to twice the annual state pension as approved by the National Government for a financial year.
- A 50% rebate will be granted to pensioners whose aggregate household income do not exceed R4 500 per month. In this regard the following stipulations are relevant:

 - The rate-able property concerned must be occupied only by the applicant and his/her spouse, if any, and by dependants without income;
 - The applicant must submit proof of his/her age and identity and, in the case of a physically or mentally handicapped person, proof of certification by a Medical Officer of Health, also proof of the annual income from a social pension;
 - The applicant's account must be paid in full, or if not, an arrangement to pay the debt should be in place; and
 - The property must be categorised as residential.

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- The Municipality will grant an 85% rebate on the assessment rates of rate-able properties of certain public benefit organisations. The owner of such a property must apply to the Chief Financial Officer in the prescribed format for such a rebate.

The categories of rate-able properties for purposes of levying rates and the proposed rates for the 2015/16 financial year based on an 8% increase from 1 July 2015 are contained below:

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Table 5 Proposed rates to levied for the 2015/16 financial year

No.	References to the Property Rates Policy			Property Category	Rate Ratio (to residential rate)	Tariff 2014/2015	Tariff 2015/2016	Impermissable	Exemptions	Rebates
1.	11.1.1.3	11.1.1.3	12.1.1	Residential properties	1:1	0.013332	0.014399	15 000.00	135 000.00	35%
2.	11.1.1.3			Residential properties not used for any purpose	1:1	0.013332	0.014399	15 000.00		
3.				Business and commercial properties	1:1	0.013332	0.014399			
4.				Business and commercial properties not used for any purpose	1:1	0.013332	0.014399			
5.				Industrial properties	1:1	0.013332	0.014399			
6.				Industrial properties not used for any purpose	1:1	0.013332	0.014399			
7.	11.2.1.1	11.1.1.2		Public Service Infrastructure	Exempt			30%	70%	
8.		11.1.1.4		Public Benefit Organization	Exempt				100%	
9.	11.2.1.8			Place of worship and/or vicarage	Impermissable			100%		
10.				Sports grounds used for amateur sports	1:0.25	0.003333	0.003600			
11.	11.2.1.7	9.1.9	12.1.2	Communal land	Impermissable			100%		
12.				State owned properties	1:1	0.013332	0.014399			
13.		11.1.1.1		Municipal properties	1:1				100%	
14.	11.2.1.5			Protected areas	Impermissable			100%		
15.				Servitudes	1:0.25	0.003333	0.003600			
16.				Privately owned township serviced by the owner	1:1	0.013332	0.014399			
17.				Farm properties used for Agricultural purposes (larger than 16ha)	1:0.25	0.001749	0.001889			
18.				Farm properties used for Business and Commercial purposes	1:1	0.013332	0.014399			
19.				Farm properties used for Industrial purposes	1:1	0.013332	0.014399			
20.				Farm properties used for Residential purposes (smaller than 16ha)	1:1	0.003333	0.003600			
21.				Farm properties not used for any purpose (smaller than 16ha)	1:1	0.013332	0.014399			
22.				Farm properties not used for any purpose-Industrial Zoning	1:1	0.013332	0.014399			
23.				Farm properties not used for any purpose – Business and Commercial Zoning	1:1	0.013332	0.014399			
24.				Agricultural Holdings used for Agricultural purposes (larger than 16ha)	1:0.25	0.001749	0.001889			
25.				Agricultural Holdings used for Business and Commercial purposes	1:1	0.013332	0.014399			
26.				Agricultural Holdings used for Industrial purposes	1:1	0.013332	0.014399			
27.				Agricultural Holdings used for Residential purposes (smaller than 16ha)	1:1	0.003333	0.003600			
28.				Agricultural Holdings not used for any purposes (smaller than 16ha)	1:1	0.013332	0.014399			
29.				Agricultural Holdings not used for any purpose – Industrial Zoning	1:1	0.013332	0.014399			
30.				Agricultural Holdings not used for any purpose – Business and Commercial Zoning	1:1	0.013332	0.014399			
31.				Unregistered properties	1:1	0.013332	0.014399			
32.				Multiple use properties	1:1	0.013332	0.014399			
				Rebates to Property Owners						
		9.1.1	12.2.1	Approved Indigents - for property values up to R500 000						100%
		9.1.2	12.2.2	Residential property owners who are over 60 years of age, who are both the permanent occupants and the sole owners of the property concerned whose aggregate household income do not exceed two state pensions per month						100%
		9.1.3	12.2.2	Residential property owners who are over 60 years of age, who are both the permanent occupants and the sole owners of the property concerned whose aggregate household income do not exceed R4 500 per month						50%
		9.1.4	12.2.6	An Owner (Township Developer) of a proclaimed township who is still the registered owner of an erf / erven in such proclaimed township, can apply for a rebate per erf as indicated in the schedule of tariffs in order to serve as a development incentive to such owner (Township Developer).						75%
		9.1.5	12.2.6	Owners of properties exceeding the municipal valuation of R177 000 000.00 can apply for a rebate on these properties as indicated in the schedule of tariffs.						17.21%
		9.1.6	12.1.3	An additional rebate (based on the total property value) of maximum 10% will be granted by the Municipality in respect of the						10%
				(a) 2.5% for the provision of accommodation in a permanent structure to full-time						2.5%
				(b) 2.5% if these residential properties are provided with potable water;						2.5%
				(c) 2.5% if the residential properties of the farm workers are electrified; or						2.5%
				(d) 2.5% for the provision of land for own workers for educational or recreational purposes to own workers and workers from						2.5%
		9.1.11	12.2.3	Privately Owned Schools						50%
		9.1.12	12.2.4	Old Age Institutions registered at the Department of Welfare						85%
		9.1.13	12.2.5	Properties on which National Monuments are situated						100%

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1.4.2 Sale of Water and Impact of Tariff Increases

South Africa faces similar challenges with regard to water supply as it did with electricity, since demand growth outstrips supply. Consequently, National Treasury is encouraging all municipalities to carefully review the level and structure of their water tariffs to ensure:

- Water tariffs are fully cost-reflective – including the cost of maintenance and renewal of purification plants, water networks and the cost associated with reticulation expansion;
- Water tariffs are structured to protect basic levels of service and ensure the provision of free water to the poorest of the poor (indigent); and
- Water tariffs are designed to encourage efficient and sustainable consumption.

In addition National Treasury has urged all municipalities to ensure that water tariff structures are cost reflective. The tariffs for all the services of the MLM are NOT yet cost reflective if the full cost of depreciation is taken into account. Only the water service currently has full cost reflective tariffs. The refuse collection service is cross subsidized by assessment rates and if the equitable share grant is not taken into consideration, both electricity and sanitation will also be cross-subsidized by assessment rates.

Better maintenance of infrastructure and cost-reflective tariffs will ensure that the supply challenges are managed in future to ensure sustainability. Rand Water has increased its bulk tariffs with 14.5% from 1 July 2015. A tariff increase of 14.5% for MLM customers from 1 July 2015 for water is proposed. In addition 6 kℓ water per 30-day period will again be granted free of charge to all residential properties. A new water sliding scale will be introduced in the 2015/2016 financial year to encourage water conservation.

A summary of the proposed tariffs for households (residential) and non-residential are as follows:

Table 6 Proposed Water Tariffs

CATEGORY	CURRENT TARIFFS 2014/15	PROPOSED TARIFFS 2015/16
	Rand per kℓ	Rand per kℓ
RESIDENTIAL		
(i) 0 to 6 kℓ per 30-day period	Free	Free
(ii) 7 to 12 kℓ per 30-day period	22.00	18.50
(iii) 13 to 20 kℓ per 30-day period	22.00	20.50
(iv) 21 to 30 kℓ per 30-day period	15.07	22.00
(v) 31 to 45 kℓ per 30-day period	15.07	23.50
(vi) > 45 kℓ per 30-day period	19.80	24.50
NON-RESIDENTIAL		
(i) 0 – 25 000 kℓ per 30-day period	17.71	20.28
(ii) > 25 000 kℓ per 30-day period	9.90	Discontinued

The following table shows the impact of the proposed increases in water tariffs on the water charges for a single dwelling-house:

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Table 7 Comparison between current water charges and increases (Domestic)

Monthly consumption kℓ	Current amount Payable 2014-15 R	Proposed amount Payable 2015-16 R	Difference (Increase) R	Percentage change
20	308.00	275.00	-33	-10.7%
30	458.70	495.00	36.3	7.9%
40	609.40	730.00	120.6	19.7%
50	760.10	970.10	209.90	27.6%
80	1354.10	1705.00	350.90	25.9%
100	1750.10	2195.00	444.90	20.2%

The tariff structure of the 2015/16 financial year has been changed. The tariff structure is designed to charge higher levels of consumption at a higher rate, steadily increasing to a rate of R24.50 per kilolitre for consumption in excess of 45 kℓ per 30 day period.

1.4.3 Sale of Electricity and Impact of Tariff Increases

NERSA has announced the revised bulk electricity pricing structure. A 14.24% increase in the Eskom bulk electricity tariff to municipalities will be effective from 1 July 2015.

Considering the Eskom increases, the consumer tariff had to be increased by 14.24% to offset the additional bulk purchase cost from 1 July 2015 (as per the NERSA requirements). Registered indigents will again be granted 50 kWh per 30-day period free of charge.

The on-going capping of increases to municipal customers at levels lower than the cost increase of bulk purchases is not sustainable. The gross margins of the electricity service is being pushed lower on an annual basis, to such an extent that the service is now just breaking even and losses will be made in future years. The municipality will therefore apply to NERSA to approve higher than the 12.20% as recommended by NERSA.

The following table shows the impact of the proposed increases in electricity tariffs on the electricity charges for domestic customers:

Table 8 Comparison between current electricity charges and increases (Domestic)

Monthly consumption kWh	Current amount payable R	Proposed amount payable R	Difference (Increase) R	Percentage change
100	83.50	95.39	11.89	14.24%
250	223.00	254.76	31.76	14.24%
500	514.00	587.17	73.19	14.24%
750	878.80	1003.94	125.14	14.24%
1 000	1266.80	1447.19	180.39	14.24%
2 000	2818.80	3220.19	401.39	14.24%

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1.4.4 Sanitation and Impact of Tariff Increases

A tariff increase of 8% for sanitation from 1 July 2015 is proposed. It should be noted that electricity costs contributes approximately 20% of waste water treatment input costs, therefore the higher than CPI increase of 8% for sanitation tariffs. Free sanitation will be applicable to registered indigents.

The following table shows the impact of the proposed increases in sanitation tariffs on the sanitation charges for a single dwelling-house:

Table 9 Comparison between current sanitation charges and increases, single dwelling-houses

Monthly sanitation consumption kℓ	Current amount payable R	Proposed amount payable R	Difference
Basic Sanitation: Residential	80.43	86.87	8%
Add: Sanitation: Residential	77.99	84.23	8%

1.4.5 Waste Removal and Impact of Tariff Increases

The main cost drivers for the service are repairs and maintenance on vehicles, increases in general expenditure such as petrol and diesel and the cost of remuneration. An 8% increase in the waste removal tariff is proposed from 1 July 2015. Higher increases will not be viable in 2015/16 owing to the significant increases implemented in previous financial years as well as the overall impact of higher than inflation increases of other services. This service, however, is provided at a loss and is cross-subsidized by assessment rates.

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The following table compares current and proposed amounts payable from 1 July 2015:

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Table 10 Comparison between current waste removal fees and increases

ITEM	DESCRIPTION CLEANSING AND SOLID WASTE	2014/2015 [R] VAT EXCL	2015/2016 [R] VAT EXCL
	THE TARIFFS LISTED BELOW ARE VALID FROM 1 JULY 2015 AND EXCLUDES VAT		
1.	**REMOVAL OF DOMESTIC USE**		
	From residential dwellings 1 in plastic bags with a conserving capacity of not more than 0.1 m³ with a maximum of 6 bags per dwelling or town house per removal. Monthly tariff		
a.	Meyerton / Risiville	136.40	147.31
b	Randvaal / Vaal Marina	136.40	147.31
c.	Walkerville / De Deur	136.40	147.31
d.	Savannah City	0.00	147.31
e.	Lakeside Estates / Sicelo/ Bantu Bonke	68.20	73.66
f.	Resorts in Vaal Marina and Sulkerbosrand (Bulk Resorts)	101.20	109.30
g.	Savannah City Low Cost Housing	0.00	73.66
1.2	From flats and other (res 2, 3 and 4): once per week per residential unit	101.20	109.30
1.3	From agricultural holdings in plastic bags with a conservancy capacity of not more than 0.1 m³ with a maximum of 6 plastic bags per agricul tural holding, once per week	136.40	147.31
1.4	From farm portions in plastic bags with a conservancy capacity of not morethan 0.1 m³ with a maximum of 6 bags per agricultural holding, once per week	136.40	147.31
1.5	Non-Sectional Title with Multiple Living Units - R75.66 per unit.	0.00	75.66
1.6.	Non-Sectional Title properties containing Living Rooms with shared facilities - R30.27 per unit.	0.00	30.27
1.7	Replacement of lost/damaged and worn out 240lt bin	0.00	800.00
2.	**REMOVAL OF BUSINESS AND DRY INDUSTRIAL REFUSE**		
2.1	In plastic bags with a conserving capacity of not more than 0.1 m³ compacted or un-compacted, with a maximum of 4 bags		
a.	One removal per week	158.40	171.07
b.	Two removals per week	303.60	327.89
c.	Three removals per week	443.30	478.76
d.	Daily removals	834.90	901.69
2.2	In containers with a conserving capacity of not more than 2.5 m³ p/month		
a.	One removal per week	1 290.30	1 393.52
b.	Two removals per week	2 150.50	2 322.54
c.	Three removals per week	3 415.50	3 688.74
d.	Daily removals	6 451.50	6 967.62
2.3	Rental of the above mentioned container with a conservancy capacity of not more than 2.5 m³ per month	341.00	368.28

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1.4.6 Overall impact of tariff increases on households

The following table shows the overall expected impact of the tariff increases on a large and small household, as well as an indigent household receiving free basic services.

Table 11 MBRR Table SA14 – Household bills

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework			
Rand/cent		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16 % incr.	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		418.74	461.54	527.57	580.33	580.33	580.33	8.0%	626.75	676.89	731.04
Electricity: Basic levy		68.02	81.63	87.34	93.80	93.80	93.80	14.2%	107.16	120.02	134.42
Electricity: Consumption		958.16	1 067.50	1 181.93	1 266.80	1 266.80	1 266.80	14.2%	1 447.19	1 620.86	1 815.36
Water: Basic levy		32.00	35.00	38.00	41.80	41.80	41.80	14.5%	47.86	53.60	60.04
Water: Consumption		316.34	373.30	417.00	458.70	458.70	458.70	14.5%	525.21	588.24	658.83
Sanitation		122.00	132.00	142.60	158.42	158.42	158.42	8.0%	171.09	184.78	199.56
Refuse removal		90.00	108.00	124.00	136.40	136.40	136.40	8.0%	147.31	159.10	171.82
Other		–	–	–	–	–	–	–	–	–	–
sub-total		2 005.26	2 258.97	2 518.44	2 736.25	2 736.25	2 736.25	12.3%	3 072.58	3 403.48	3 771.07
VAT on Services											
Total large household bill:		2 005.26	2 258.97	2 518.44	2 736.25	2 736.25	2 736.25	12.3%	3 072.58	3 403.48	3 771.07
% increase/-decrease			12.7%	11.5%	8.6%	–	–		12.3%	10.8%	10.8%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		147.74	162.75	186.03	204.63	204.63	204.63	8.0%	221.00	238.68	257.78
Electricity: Basic levy		68.02	81.63	87.34	93.80	93.80	93.80	14.2%	107.16	120.02	134.42
Electricity: Consumption		958.16	1 067.50	1 181.93	1 266.80	1 266.80	1 266.80	14.2%	1 447.19	1 620.86	1 815.36
Water: Basic levy		32.00	38.00	38.00	41.80	41.80	41.80	14.5%	47.86	53.60	60.04
Water: Consumption		316.34	373.30	417.00	458.70	458.70	458.70	14.5%	525.21	588.24	658.83
Sanitation		122.00	132.00	142.60	158.42	158.42	158.42	8.0%	171.09	184.78	199.56
Refuse removal		90.00	108.00	124.00	136.40	136.40	136.40	8.0%	147.31	159.10	171.82
Other		–	–	–	–	–	–	–	–	–	–
sub-total		1 734.26	1 963.18	2 176.90	2 360.55	2 360.55	2 360.55	13.0%	2 666.83	2 965.27	3 297.81
VAT on Services											
Total small household bill:		1 734.26	1 963.18	2 176.90	2 360.55	2 360.55	2 360.55	13.0%	2 666.83	2 965.27	3 297.81
% increase/-decrease		–	13.2%	10.9%	8.4%	–	–	–	13.0%	11.2%	11.2%
		-	-	-0.18	-0.23	-1.00	-	–	-	-	-
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		–	–	–	–	–	–	–	–	–	–
Electricity: Basic levy		68.02	81.63	87.34	93.80	93.80	93.80	14.2%	107.16	120.02	134.42
Electricity: Consumption		–	–	–	–	–	–	–	–	–	–
Water: Basic levy		32.00	35.00	38.00	41.80	41.80	41.80	14.5%	47.86	53.60	60.04
Water: Consumption		68.20	71.80	120.00	132.00	132.00	132.00	14.5%	151.14	169.28	189.59
Sanitation		60.00	67.00	142.60	158.42	158.42	158.42	8.0%	171.09	184.78	199.56
Refuse removal		60.00	60.00	62.00	68.20	68.20	68.20	8.0%	73.66	79.55	85.91
Other											
sub-total		288.22	315.43	449.94	494.22	494.22	494.22	11.5%	550.91	607.23	669.52
VAT on Services											
Total small household bill:		288.22	315.43	449.94	494.22	494.22	494.22	11.5%	550.91	607.23	669.52
% increase/-decrease			9.4%	42.6%	9.8%	–	–		11.5%	10.2%	10.3%

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1.5 Operating Expenditure Framework

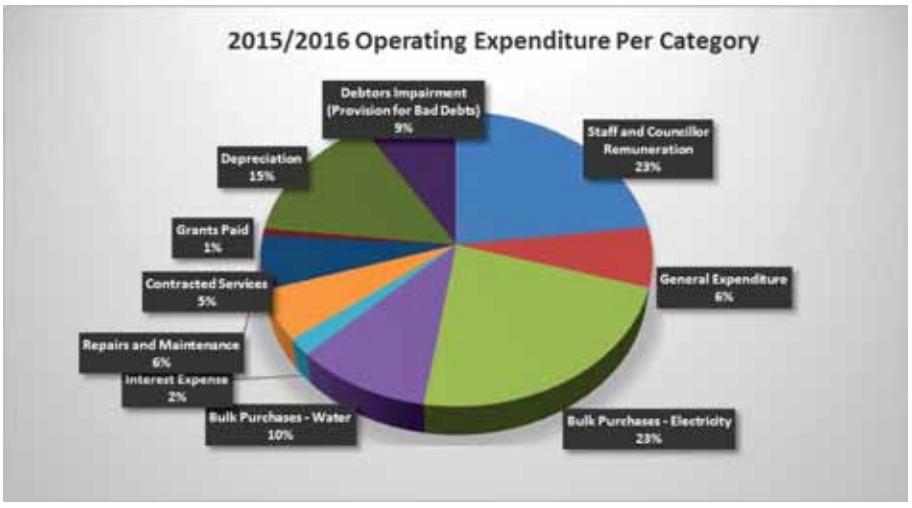
The Council's expenditure framework for the 2015/16 budget and MTREF is informed by the following:

- The asset renewal strategy and the repairs and maintenance plan;
- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit;
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- The capital programme is aligned to the asset renewal strategy.
- Operational gains and efficiencies will be directed to funding the capital budget and other core services; and
- Strict adherence to the principle of *no project plan no budget*. If there is no business plan no funding allocation can be made.

The following table is a high level summary of the 2015/16 budget and MTREF (classified per main type of operating expenditure):

Table 12 Summary of operating expenditure by standard classification item

Description	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Expenditure By Type										
Employee related costs	135 702	151 170	125 998	186 356	186 838	186 838	127 629	218 912	243 098	265 702
Remuneration of councillors	7 430	7 875	8 741	9 052	9 052	9 052	6 421	9 630	10 304	11 025
Debt impairment	22 990	27 323	57 609	28 680	64 710	64 710	48 532	85 368	89 360	94 715
Depreciation & asset impairment	77 423	109 753	115 484	131 700	131 700	131 700	98 775	144 869	158 848	174 732
Finance charges	13 988	16 120	16 722	18 806	19 806	19 806	9 811	18 489	16 698	14 499
Bulk purchases	199 878	225 660	250 231	283 639	286 172	286 172	207 456	328 033	370 924	430 716
Other materials	–	–	–	–	–	–	–	–	–	–
Contracted services	45 058	48 879	56 015	56 968	56 418	56 418	35 070	55 111	55 812	58 770
Transfers and grants	15	826	1 494	5 926	5 649	5 649	2 094	7 198	7 880	8 689
Other expenditure	70 280	58 042	82 399	107 025	106 493	106 493	66 180	124 088	129 481	138 992
Loss on disposal of PPE	–	–	1 087	–	–	–	–	–	–	–
Total Expenditure	572 764	645 648	715 781	828 152	866 838	866 838	601 968	991 698	1 082 405	1 197 841



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Figure 2 Main operational expenditure categories for the 2015/16 financial year

The budgeted allocation for employee related costs for the 2015/16 financial year totals R218.9 million, which equals 22% of the total operating expenditure. As there are currently no SALGBC agreement in place and wage negotiations are currently taking place, salary increases have been factored into this budget at a percentage increase of 5.8% as per the guidance of NT MFMA Circular 74. In addition, notch increases of 2% as well as critical new positions have been provided. An annual increase of 7% (inflationary increase and notches included) has been included in the two outer years of the MTREF. As part of the Municipality's cost reprioritization and cash management strategy non-critical vacancies have been frozen for the MTREF period. The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the Municipality's budget.

The provision of debt impairment was determined based on an annual collection rate of 93%. In addition, the impairment of traffic fines recognised as revenue in accordance with iGRAP 1 have been provided for. For the 2015/16 financial year this amount equates to R85.3 million and escalates to R94.7 million by 2017/18.

Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate asset consumption. Budget appropriations in this regard total R144.9 million for the 2015/16 financial and equates to 15% of the total operating expenditure.

Finance charges consist primarily of the repayment of interest on long-term borrowing (cost of capital). Finance charges make up 2% (R18.5 million) of operating expenditure.

Bulk purchases are directly informed by the purchase of electricity from Eskom and water from Rand Water. The annual price increases have been factored into the budget appropriations and directly inform the revenue provisions. The expenditures include distribution losses.

Other expenditure comprises of amongst others the purchase of fuel, diesel, materials for maintenance, cleaning materials and chemicals.

Contracted services has been identified as a cost saving area for the Council. As part of the compilation of the 2015/16 MTREF this expenditure category was critically evaluated and operational efficiencies were enforced. In the 2015/16 financial year, this expenditure category totals R55.1 million and has decreased by 3% (some of the items previously contained in this category was re-categorised as repairs and maintenance). For the two outer years growth has been limited to 1 and 5% respectively.

Other expenditure comprises of various line items relating to the daily operations of the municipality. This expenditure category has also been identified as an area in which cost savings and efficiencies can be achieved.

Aligned to the priority being given to preserving and maintaining the Council's current infrastructure, the 2015/16 budget and MTREF provide for extensive growth in the area of asset maintenance, as informed by the asset renewal strategy and repairs and maintenance plan of the Municipality. In terms of the Municipal Budget and Reporting Regulations, operational repairs and maintenance is not considered a direct expenditure driver but an outcome of certain

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other expenditures, such as remuneration, purchases of materials and contracted services. Considering these cost drivers, the following table is a consolidation of all the expenditures associated with repairs and maintenance:

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F01 2015/16 FINAL	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
R & M: Buildings, Fences and Sites	1 331 044	1 523 502	2 063 243	5 084 161	5 280 945	5 696 819	5 702 244	6 198 421
R & M: Network / Infrastructure: Bulk Services	3 873 430	5 284 983	5 316 569	7 725 052	7 839 912	10 196 000	11 071 680	12 017 415
R & M: Network / Infrastructure: Gravel Roads	4 810 327	4 762 123	5 136 740	5 241 600	5 301 600	5 870 000	6 419 600	7 013 168
R & M: Network / Infrastructure: Tarred Roads	11 515 738	9 497 262	9 719 933	11 308 800	10 946 800	10 830 000	11 872 400	12 998 192
R & M: Network / Infrastructure: Tarred Roads	3 781 410	2 844 650	3 016 495	3 129 600	3 129 600	3 505 000	3 825 400	4 171 432
R & M: Network / Infrastructure: Replace Rotten Poles	-	-	-	240 000	143 900	268 000	289 440	312 595
R & M: Waste Water Treatment Works	-	-	-	-	-	842 000	909 360	982 109
R & M: Water Meters	-	-	-	-	-	700 000	756 000	816 480
R & M: Grass Cutting	-	-	-	3 078 720	3 078 720	2 797 000	3 060 760	3 345 621
R & M: Flowerbed Maintenance	-	-	-	257 296	257 296	323 000	348 840	376 747
R & M: Tree Cutting	-	-	-	54 338	54 338	983 000	1 061 640	1 146 571
R & M: Pest Control	-	-	-	33 852	33 852	62 000	66 960	72 317
R & M: EPWP	-	-	-	-	-	3 795 000	4 097 400	4 423 993
R & M: Reclaim our parks	-	-	-	-	-	544 000	587 520	634 522
R & M: Grave digging and Cemetary maintenance	-	-	-	-	-	-	-	-
R & M: Cleaning of Roads & Stormwater	-	-	-	-	-	700 000	756 000	816 480
R & M: Water Loss Programme	-	-	-	-	-	1 200 000	1 296 000	1 399 680
R & M: Furniture	70 526	29 581	93 240	380 259	350 319	395 041	301 365	325 474
R & M: Pump Stations	453 918	1 412 002	1 916 635	2 617 152	2 536 152	4 251 000	4 611 080	4 999 966
R & M: Fleet Miscellaneous	3 388 833	3 678 736	1 537 955	3 234 965	1 881 771	2 525 773	2 606 875	2 815 425
R & M: Fleet	-	-	2 655 825	1 942 848	3 437 652	3 260 916	3 489 389	3 768 540
R & M: Irrigation	-	-	-	-	-	80 000	86 400	93 312
R & M: Water Samples	-	-	-	-	-	100 000	108 000	116 640
R & M: Water Monitoring Network: Boreholes	-	-	-	-	-	100 000	108 000	116 640
R & M: Rehab of Landfill Sites	-	-379 382	-1 344 330	2 381 568	2 028 830	-	-	-
R & M: IT Equipment and Back-ups	-	22 195	79 304	83 426	83 426	93 050	100 494	108 534
R & M: CCTV Cameras	-	-	11 877	-	-	-	-	-
Sub-Total: Repairs and Maintenance	**29 225 226**	**28 675 653**	**30 203 487**	**46 793 637**	**46 385 113**	**59 117 599**	**63 532 847**	**69 070 274**

Table 13 Operational repairs and maintenance

During the compilation of the 2015/16 MTREF operational repairs and maintenance was identified as a strategic imperative owing to the aging of the Municipality's infrastructure and historic deferred maintenance. For 2015/16 the appropriation against this expenditure category has grown by 27% to R59.1 million and continues to grow at higher than inflation for the two outer years of which budget allocation is in excess of R69 million by 2017/18.

The table below provides a breakdown of the repairs and maintenance in relation to asset class:

Table 14 Repairs and maintenance per asset class

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	24 435	23 422	23 762	32 644	31 927	31 927	34 920	38 090	41 513
Infrastructure - Road transport	20 107	17 104	17 873	19 680	19 378	19 378	20 205	22 117	24 183
Infrastructure - Electricity	2 073	3 272	2 951	3 912	3 832	3 832	4 868	5 297	5 761
Infrastructure - Water	1 396	1 038	1 588	2 051	2 184	2 184	3 250	3 530	3 832
Infrastructure - Sanitation	859	2 387	2 694	4 619	4 504	4 504	6 597	7 145	7 736
Infrastructure - Other	–	(379)	(1 344)	2 382	2 029	2 029	–	–	–
Community	310	292	494	4 638	4 563	4 563	7 757	7 927	8 601
Other assets	4 527	4 999	5 986	9 553	9 925	9 925	16 441	17 548	18 989
Total Repairs and Maintenance Expenditure	29 272	28 712	30 241	46 835	46 415	46 415	59 118	63 564	69 104
R&M as a % of PPE	*1.4%*	*1.4%*	*1.5%*	*2.3%*	*2.3%*	*2.3%*	*3.0%*	*3.4%*	*3.9%*
R&M as % Operating Expenditure	*5.1%*	*4.4%*	*4.2%*	*5.7%*	*5.4%*	*5.4%*	*6.0%*	*5.9%*	*5.8%*

For the 2015/16 financial year, R34.9 million of total repairs and maintenance will be spent on infrastructure assets.

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1.5.1 Free Basic Services: Basic Social Services Package

The social package assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services the households are required to register in terms of the Council's Indigent Policy. Detail relating to free services, cost of free basis services, revenue lost owing to free basic services as well as basic service delivery measurement are contained in Table 25 MBRR A10 (Basic Service Delivery Measurement).

The cost of the social package of the registered indigent households is largely financed by national government through the local government equitable share received in terms of the annual Division of Revenue Act.

1.6 Capital expenditure

The following table provides a breakdown of budgeted capital expenditure by vote:

Table 15 2015/16 Medium-term capital budget per vote

Vote Description	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Single-year expenditure *to be appropriated*							
Vote 1 - executive council	1 935	1 980	1 980	540	3 347	12 848	11 965
Vote 2 - corporate services	2 207	2 772	2 772	924	1 180	1 410	910
Vote 3 - financial services	140	125	125	74	300	75	75
Vote 4 - development & planning	125	122	122	53	–	50	750
Vote 5 - health	–	–	–	–	–	–	–
Vote 6 - community & social services	550	980	980	118	2 750	800	600
Vote 7 - public safety	2 106	2 004	2 004	1 167	640	–	–
Vote 8 - sport & recreation	5 824	6 433	6 433	6 087	3 400	570	470
Vote 9 - environmental protection	–	–	–	–	–	–	–
Vote 10 - waste water management	7 952	8 779	8 779	4 012	5 000	–	–
Vote 11 - solid waste management	2 050	3 991	3 991	1 501	6 320	2 000	–
Vote 12 - roads & transport	3 867	2 327	2 327	1 845	3 000	–	200
Vote 13 - water services	4 830	2 701	2 701	325	16 760	500	690
Vote 14 - electricty	8 869	6 779	6 779	2 932	9 200	5 850	2 300
Vote 15 - engineering admin	100	100	100	65	–	–	–
Capital single-year expenditure sub-total	40 554	39 094	39 094	19 641	51 897	24 103	17 960
Total Capital Expenditure - Vote	89 046	73 884	73 884	42 857	91 790	76 014	64 910

Some of the salient projects to be undertaken over the medium-term includes, amongst others:

- Lakeside Sport Centre (MIG) – R2 500 000;
- Sicelo Football field (MIG) – R2 000 000;
- Upgrade Vaalmarina landfill Site (GS/SA/8368/11/12 (MIG)U- R2 000 000
- Galloway Buy Back Centre – R1 300 000
- Grab Truck – R1 800 000
- Tipper Truck –R1 400 000
- Fire Station Vaal Marina (MIG) – R2 000 000
- Extension to Daleside Sewer (MIG) – R5 000 000

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- Upgrade Sewage Network (MIG) – R9 000 000
- Gravel to tar Phase 4 (MIG) – R5 310 000
- Upgrade intersections – R2 000 000
- Water tanker – R900 000
- Water loss programme – R5 050 000
- Sicelo/Highbury (Valley Settlements) Reservoir & Main (MIG) – R9 950 000
- Prepaid PLC Meters – R2 000 000
- Risiville Substation (Bulk Contribution) – R7 000 000
- Electrification Projects – R4 000 000
- Sicelo Elec Network (Erf 204) (Carry Over) – R2 000 000
- Sicelo Basic Services – R4 700 000

The following graph provides a breakdown of the capital budget to be spent per funding source:

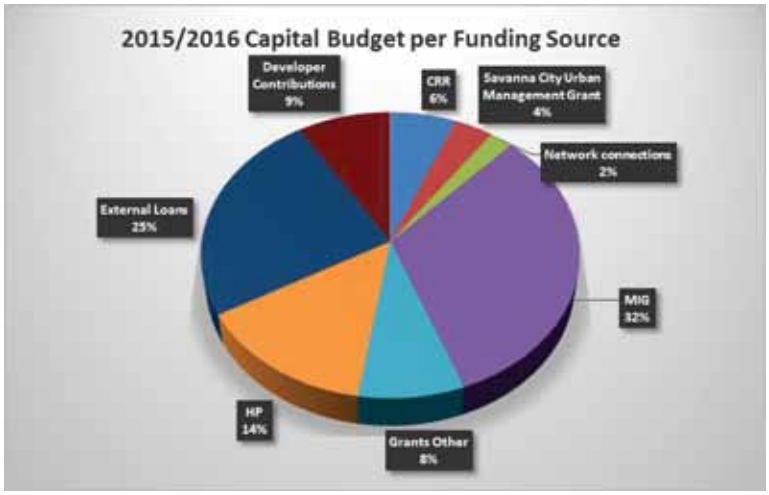


Figure 3 Capital Infrastructure Programme

1.6.1 Future operational cost of new infrastructure

The future operational costs and revenues associated with the capital programme have been included in Table 56 MBRR SA35.

1.7 Annual Budget Tables

The following pages present the ten main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2015/16 budget and MTREF as approved by the Council.

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Table 16 MBRR Table A1 – Budget Summary

Description	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Financial Performance										
Property rates	90 133	94 353	106 157	130 588	132 630	132 630	100 956	145 986	157 665	170 279
Service charges	325 321	377 171	421 538	479 664	471 968	471 968	337 680	552 395	616 152	687 109
Investment revenue	1 157	2 037	4 851	2 000	3 300	3 300	4 063	4 000	3 000	3 000
Transfers recognised - operational	56 818	64 200	68 249	77 119	78 230	78 230	72 370	88 565	86 565	96 542
Other own revenue	45 869	85 176	83 202	48 865	88 304	88 304	39 420	88 150	95 278	102 627
Total Revenue (excluding capital transfers and contributions)	519 298	622 938	683 996	738 236	774 432	774 432	554 490	879 097	958 660	1 059 557
Employee costs	135 702	151 170	125 998	186 356	186 838	186 838	127 629	218 912	243 098	265 702
Remuneration of councillors	7 430	7 875	8 741	9 052	9 052	9 052	6 421	9 630	10 304	11 025
Depreciation & asset impairment	77 423	109 753	115 484	131 700	131 700	131 700	98 775	144 869	158 848	174 732
Finance charges	13 988	16 120	16 722	18 806	19 806	19 806	9 811	18 489	16 698	14 499
Materials and bulk purchases	199 878	225 660	250 231	283 639	286 172	286 172	207 456	328 033	370 924	430 716
Transfers and grants	15	826	1 494	5 926	5 649	5 649	2 094	7 198	7 880	8 689
Other expenditure	138 328	134 244	197 110	192 672	227 621	227 621	149 782	264 567	274 653	292 477
Total Expenditure	572 764	645 648	715 781	828 152	866 838	866 838	601 968	991 698	1 082 405	1 197 841
Surplus/(Deficit)	(53 467)	(22 710)	(31 784)	(89 916)	(92 405)	(92 405)	(47 478)	(112 601)	(123 745)	(138 285)
Transfers recognised - capital	33 200	32 006	36 316	31 236	30 322	30 322	29 676	37 163	38 661	42 200
Contributions recognised - capital & contributed a	232	1 680	2 664	2 350	5 280	5 280	2 173	13 347	30 848	17 065
Surplus/(Deficit) after capital transfers & contributions	(20 034)	10 976	7 195	(56 330)	(56 803)	(56 803)	(15 629)	(62 091)	(54 236)	(79 020)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	(20 034)	10 976	7 195	(56 330)	(56 803)	(56 803)	(15 629)	(62 091)	(54 236)	(79 020)
Capital expenditure & funds sources										
Capital expenditure	42 457	98 130	86 172	89 046	73 884	73 884	42 857	91 790	76 014	64 910
Transfers recognised - capital	33 200	32 006	36 316	31 236	30 322	30 322	18 025	37 163	38 661	42 200
Public contributions & donations	1 823	52 709	1 068	11 750	5 280	5 280	648	13 347	30 848	17 065
Borrowing	1 931	3 112	35 919	31 267	20 163	20 163	16 201	35 995	–	–
Internally generated funds	5 503	10 303	12 869	14 793	18 119	18 119	7 983	5 285	6 505	5 645
Total sources of capital funds	42 457	98 130	86 172	89 046	73 884	73 884	42 857	91 790	76 014	64 910
Financial position										
Total current assets	118 018	154 498	226 859	174 407	222 061	222 061	234 842	215 016	235 155	259 336
Total non current assets	2 144 185	2 151 315	2 116 095	2 072 839	2 058 279	2 058 279	2 060 177	2 005 200	1 922 366	1 812 928
Total current liabilities	111 745	103 826	129 888	105 764	149 503	134 490	103 293	158 132	165 959	173 686
Total non current liabilities	173 522	222 648	226 531	234 423	201 105	216 119	220 820	194 444	178 158	163 809
Community wealth/Equity	1 976 937	1 979 339	1 986 534	1 907 059	1 929 731	1 929 731	1 970 905	1 867 640	1 813 404	1 734 769
Cash flows										
Net cash from (used) operating	82 422	103 614	113 414	95 332	144 669	144 669	94 785	170 358	195 540	191 382
Net cash from (used) investing	(74 435)	(81 104)	(104 272)	(106 762)	(156 298)	(156 298)	(65 006)	(185 032)	(173 932)	(168 927)
Net cash from (used) financing	(7 347)	12 624	41 845	(13 145)	(19 400)	(19 400)	(4 639)	(7 995)	(18 584)	(17 038)
Cash/cash equivalents at the year end	5 350	40 484	91 471	47 239	60 442	60 442	116 610	37 774	40 798	46 215
Cash backing/surplus reconciliation										
Cash and investments available	5 350	40 484	91 471	47 239	60 442	60 442	116 609	37 774	40 798	46 215
Application of cash and investments	32 352	44 296	59 159	43 578	30 583	30 583	46 053	1 570	(5 557)	(14 063)
Balance - surplus (shortfall)	(27 001)	(3 812)	32 312	3 661	29 860	29 860	70 556	36 204	46 355	60 278
Asset management										
Asset register summary (WDV)	2 144 185	2 151 297	2 116 076	2 072 839	2 058 260	2 058 260	2 005 181	2 005 181	1 922 732	1 812 910
Depreciation & asset impairment	77 423	109 753	115 484	131 700	131 700	131 700	144 869	144 869	158 848	174 732
Renewal of Existing Assets	346	27 650	30 805	49 338	34 694	34 694	34 694	36 650	33 210	28 500
Repairs and Maintenance	29 272	28 712	30 241	46 835	46 415	46 415	59 118	59 118	63 564	69 104
Free services										
Cost of Free Basic Services provided	6	7	7	8	8	8	9	9	10	11
Revenue cost of free services provided	58	64	80	95	95	95	111	111	139	167
Households below minimum service level										
Water:	4	4	4	4	4	4	4	4	4	4
Sanitation/sewerage:	1	1	1	1	1	1	1	1	1	1
Energy:	7	7	7	7	7	7	7	7	7	7
Refuse:	5	5	5	5	5	5	6	6	6	6

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Explanatory notes to MBRR Table A1 – Budget Summary

1. Table A1 is a budget summary and provides a concise overview of the municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).

2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.

3. Financial management reforms emphasises the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:

 a. The operating surplus/deficit (when taking offset depreciation into account) is positive over the MTREF

 b. Capital expenditure is balanced by capital funding sources, of which
 i. Transfers recognised is reflected on the Financial Performance Budget;
 ii. Borrowing (HP agreements for vehicles) is incorporated in the net cash from financing on the Cash Flow Budget
 iii. Internally generated funds is financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing on the Cash Flow Budget.

4. The Cash backing/surplus reconciliation shows that in previous financial years the municipality did not have all reserves cash-backed due to the economic recession. The reserves are now cash backed according to the funding and reserves policy (with the funding of the provision for the rehabilitation of landfill sites at 75%). The cash and reserves will have to continue to increase over the MTREF period.

5. Even though the Council is placing great emphasis on securing the financial sustainability of the municipality, this is not being done at the expense of services to the poor. The section of Free Services shows that the amount spent on Free Basic Services and the revenue cost of free services provided by the municipality continues to increase. In addition, the municipality continues to make progress in addressing service delivery backlogs.



Table 17 MBRR Table A2 – Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue - Standard									
Governance and administration	112 917	122 676	132 893	152 377	155 174	155 174	174 955	185 165	207 465
Executive and council	2 346	3 532	3 976	4 683	4 683	4 683	6 763	5 130	5 357
Budget and treasury office	107 473	116 873	126 530	145 409	147 976	147 976	165 994	177 716	199 666
Corporate services	3 098	2 270	2 387	2 285	2 515	2 515	2 198	2 319	2 442
Community and public safety	23 589	19 357	68 503	47 063	77 429	77 429	99 948	109 423	112 102
Community and social services	4 743	4 993	8 286	5 497	5 593	5 593	6 865	5 327	5 289
Sport and recreation	1 552	2 014	4 755	6 730	7 030	7 030	5 565	5 028	5 055
Public safety	12 893	7 675	51 044	15 178	50 178	50 178	53 115	57 926	56 784
Housing	–	–	–	12 742	7 712	7 712	27 254	41 143	44 973
Health	4 400	4 674	4 417	6 916	6 916	6 916	7 149	–	–
Economic and environmental services	16 202	15 876	12 417	12 397	15 485	15 485	9 080	5 696	9 856
Planning and development	2 374	1 897	1 906	1 881	1 881	1 881	1 975	2 134	2 944
Road transport	11 253	12 125	8 085	7 516	11 042	11 042	4 543	1 001	4 350
Environmental protection	2 575	1 855	2 426	3 000	2 562	2 562	2 562	2 562	2 562
Trading services	400 022	498 715	508 075	559 985	561 946	561 946	645 624	727 885	789 399
Electricity	209 482	254 033	271 283	294 255	292 251	292 251	346 869	395 907	429 182
Water	117 559	133 991	148 636	164 823	166 829	166 829	185 472	221 920	243 520
Waste water management	41 815	79 128	48 645	55 203	55 481	55 481	61 464	53 574	60 541
Waste management	31 167	31 563	39 512	45 704	47 386	47 386	51 819	56 484	56 155
Other	–	–	–	–	–	–	–	–	–
Total Revenue - Standard	552 730	656 624	721 889	771 822	810 034	810 034	929 607	1 028 169	1 118 822
Expenditure - Standard									
Governance and administration	84 470	90 093	103 521	116 574	118 654	118 654	125 936	133 906	142 570
Executive and council	14 579	16 667	19 565	23 616	25 453	25 453	28 832	28 436	30 105
Budget and treasury office	43 357	43 570	53 838	49 937	50 757	50 757	55 942	59 299	63 192
Corporate services	26 535	29 856	30 118	43 021	42 444	42 444	41 161	46 171	49 273
Community and public safety	64 692	71 829	105 276	105 772	135 784	135 784	160 914	171 961	188 123
Community and social services	10 577	11 793	10 574	15 450	17 065	17 065	19 989	21 657	23 610
Sport and recreation	14 353	16 413	16 319	20 372	20 441	20 441	23 360	25 527	27 712
Public safety	34 802	38 628	73 805	47 622	82 797	82 797	86 875	92 439	99 919
Housing	–	–	–	15 160	8 505	8 505	23 099	32 338	36 881
Health	4 961	4 995	4 578	7 168	6 977	6 977	7 591	–	–
Economic and environmental services	76 810	81 719	81 756	94 281	92 691	92 691	102 619	112 053	122 202
Planning and development	15 571	16 310	14 752	19 875	19 518	19 518	22 418	24 741	26 905
Road transport	58 352	63 057	64 682	71 406	70 614	70 614	77 374	83 894	91 210
Environmental protection	2 887	2 352	2 322	3 000	2 559	2 559	2 828	3 417	4 088
Trading services	346 792	402 007	424 141	511 525	519 709	519 709	602 229	664 486	744 946
Electricity	203 404	235 173	252 164	302 186	305 295	305 295	351 880	391 887	448 481
Water	88 956	98 811	107 586	125 031	129 504	129 504	156 178	171 220	187 559
Waste water management	23 459	29 571	29 787	34 549	34 688	34 688	41 128	44 411	47 412
Waste management	30 973	38 452	34 604	49 759	50 222	50 222	53 043	56 969	61 495
Other	–	–	–	–	–	–	–	–	–
Total Expenditure - Standard	572 764	645 648	714 693	828 152	866 838	866 838	991 698	1 082 405	1 197 841
Surplus/(Deficit) for the year	(20 034)	10 976	7 195	(56 330)	(56 803)	(56 803)	(62 091)	(54 236)	(79 020)

Explanatory notes to MBRR Table A2 – Budgeted Financial Performance (revenue and expenditure by standard classification)

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms if each of these functional areas which enables the National Treasury to compile 'whole of government' reports.
2. Note the Total Revenue on this table includes capital revenues (Transfers recognised – capital) and so does not balance to the operating revenue shown on Table A4.
3. Note that as a general principle the revenues for the Trading Services should exceed their expenditures.

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4. Other functions that show a deficit between revenue and expenditure are being financed from rates revenues and other revenue sources.
5. It must be noted that there will be an accounting deficit on the Annual Financial Statements of MLM for the entire MTREF period.

Table 18 MBRR Table A3 – Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue by Vote									
Vote 1 - executive council	2 346	3 532	3 976	21 113	14 928	14 928	33 209	45 316	49 203
Vote 2 - corporate services	3 098	2 270	2 387	2 285	2 515	2 515	2 198	2 319	2 442
Vote 3 - financial services	107 473	116 873	126 530	141 721	145 443	145 443	166 803	178 673	200 794
Vote 4 - development & planning	2 374	1 897	1 906	1 881	1 881	1 881	1 975	2 134	2 944
Vote 5 - health	4 400	4 674	4 417	6 916	6 916	6 916	7 149	–	–
Vote 6 - community & social services	4 743	4 993	8 286	5 497	5 593	5 593	6 865	5 327	5 289
Vote 7 - public safety	12 893	7 675	51 044	15 178	50 178	50 178	53 115	57 926	56 784
Vote 8 - sport & recreation	1 552	2 014	4 755	6 730	7 030	7 030	5 565	5 028	5 055
Vote 9 - environmental protection	2 575	1 855	2 426	3 000	2 562	2 562	2 562	2 562	2 562
Vote 10 - waste water management	41 815	79 128	48 645	55 203	55 481	55 481	61 464	53 574	60 541
Vote 11 - solid waste management	31 167	31 563	39 512	45 704	47 386	47 386	51 819	56 484	56 155
Vote 12 - roads & transport	11 253	12 125	8 085	7 516	11 042	11 042	4 543	1 001	4 350
Vote 13 - water services	117 559	133 991	148 636	164 823	166 829	166 829	185 472	221 920	243 520
Vote 14 - electricty	208 271	253 033	269 928	292 815	290 817	290 817	345 157	394 532	427 186
Vote 15 - engineering admin	1 211	1 000	1 355	1 440	1 434	1 434	1 712	1 375	1 996
Total Revenue by Vote	552 730	656 624	721 889	771 822	810 034	810 034	929 607	1 028 169	1 118 822
Expenditure by Vote *to be appropriated*									
Vote 1 - executive council	14 579	16 667	19 565	38 776	33 957	33 957	51 931	60 773	66 986
Vote 2 - corporate services	26 535	29 856	30 118	43 021	42 444	42 444	41 162	46 172	49 274
Vote 3 - financial services	43 357	43 570	53 838	49 937	50 757	50 757	55 942	59 299	63 192
Vote 4 - development & planning	15 571	16 310	14 751	19 874	19 517	19 517	22 417	24 741	26 904
Vote 5 - health	4 961	4 995	4 578	7 168	6 977	6 977	7 591	–	–
Vote 6 - community & social services	10 577	11 793	10 574	15 450	17 065	17 065	19 989	21 657	23 610
Vote 7 - public safety	34 802	38 628	73 805	47 622	82 797	82 797	86 875	92 439	99 919
Vote 8 - sport & recreation	14 353	16 413	16 319	20 372	20 441	20 441	23 360	25 527	27 712
Vote 9 - environmental protection	2 887	2 352	2 322	3 000	2 559	2 559	2 828	3 417	4 088
Vote 10 - waste water management	23 459	29 571	29 787	34 549	34 688	34 688	41 128	44 411	47 412
Vote 11 - solid waste management	30 973	38 452	34 604	49 759	50 222	50 222	53 043	56 969	61 495
Vote 12 - roads & transport	58 352	63 057	64 682	71 406	70 614	70 614	77 374	83 894	91 210
Vote 13 - water services	88 956	98 811	107 586	125 031	129 504	129 504	156 178	171 220	187 559
Vote 14 - electricty	195 965	227 275	244 535	290 326	293 326	293 326	335 134	374 195	429 515
Vote 15 - engineering admin	7 438	7 898	7 628	11 860	11 969	11 969	16 746	17 691	18 967
Total Expenditure by Vote	572 764	645 648	714 693	828 152	866 838	866 838	991 698	1 082 405	1 197 841
Surplus/(Deficit) for the year	(20 034)	10 976	7 195	(56 330)	(56 803)	(56 803)	(62 091)	(54 236)	(79 020)

Explanatory notes to MBRR Table A3 – Budgeted Financial Performance (revenue and expenditure by municipal vote)

1. Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the Council. This means it is possible to present the operating surplus or deficit of a vote.

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Table 19 MBRR Table A4 – Budgeted Financial Performance (revenue and expenditure)

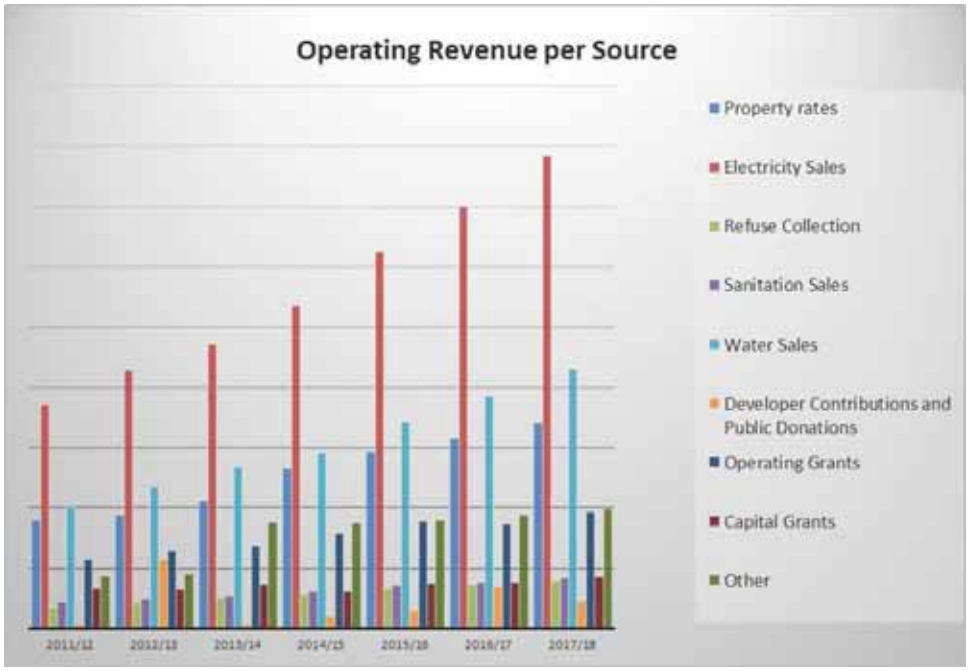
Description	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source										
Property rates	90 133	94 353	106 157	130 588	132 630	132 630	100 956	145 986	157 665	170 279
Property rates - penalties & collection charges	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	185 503	214 455	235 074	273 688	266 883	266 883	186 931	312 005	349 446	391 379
Service charges - water revenue	100 153	117 082	133 849	146 112	145 160	145 160	106 774	171 379	192 175	215 236
Service charges - sanitation revenue	22 235	24 319	27 252	30 355	30 765	30 765	23 188	35 535	38 378	41 448
Service charges - refuse revenue	17 430	21 316	25 363	29 508	29 160	29 160	20 787	33 476	36 154	39 046
Service charges - other	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	1 535	1 330	1 142	1 300	1 300	1 300	876	1 404	1 481	1 560
Interest earned - external investments	1 157	2 037	4 851	2 000	3 300	3 300	4 063	4 000	3 000	3 000
Interest earned - outstanding debtors	7 688	7 120	6 049	4 000	7 000	7 000	7 683	6 000	6 330	6 665
Dividends received	–	–	–	–	–	–	–	–	–	–
Fines	10 440	7 020	48 726	14 523	49 523	49 523	7 537	50 307	53 074	55 887
Licences and permits	–	–	–	–	–	–	–	–	–	–
Agency services	–	–	–	–	–	–	–	–	–	–
Transfers recognised - operational	56 818	64 200	68 249	77 119	78 230	78 230	72 370	88 565	86 565	96 542
Other revenue	26 101	69 707	26 828	29 042	30 481	30 481	23 324	30 339	34 292	38 415
Gains on disposal of PPE	106	–	456	–	–	–	–	100	100	100
Total Revenue (excluding capital transfers and contributions)	519 298	622 938	683 996	738 236	774 432	774 432	554 490	879 097	958 660	1 059 557
Expenditure By Type										
Employee related costs	135 702	151 170	125 998	186 356	186 838	186 838	127 629	218 912	243 098	265 702
Remuneration of councillors	7 430	7 875	8 741	9 052	9 052	9 052	6 421	9 630	10 304	11 025
Debt impairment	22 990	27 323	57 609	28 680	64 710	64 710	48 532	85 368	89 360	94 715
Depreciation & asset impairment	77 423	109 753	115 484	131 700	131 700	131 700	98 775	144 869	158 848	174 732
Finance charges	13 988	16 120	16 722	18 806	19 806	19 806	9 811	18 489	16 698	14 499
Bulk purchases	199 878	225 660	250 231	283 639	286 172	286 172	207 456	328 033	370 924	430 716
Other materials	–	–	–	–	–	–	–	–	–	–
Contracted services	45 058	48 879	56 015	56 968	56 418	56 418	35 070	55 111	55 812	58 770
Transfers and grants	15	826	1 494	5 926	5 649	5 649	2 094	7 198	7 880	8 689
Other expenditure	70 280	58 042	82 399	107 025	106 493	106 493	66 180	124 088	129 481	138 992
Loss on disposal of PPE	–	–	1 087	–	–	–	–	–	–	–
Total Expenditure	572 764	645 648	715 781	828 152	866 838	866 838	601 968	991 698	1 082 405	1 197 841
Surplus/(Deficit)	(53 467)	(22 710)	(31 784)	(89 916)	(92 405)	(92 405)	(47 478)	(112 601)	(123 745)	(138 285)
Transfers recognised - capital	33 200	32 006	36 316	31 236	30 322	30 322	29 676	37 163	38 661	42 200
Contributions recognised - capital	232	1 680	2 664	2 350	5 280	5 280	2 173	13 347	30 848	17 065
Contributed assets	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(20 034)	10 976	7 195	(56 330)	(56 803)	(56 803)	(15 629)	(62 091)	(54 236)	(79 020)
Taxation	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation	(20 034)	10 976	7 195	(56 330)	(56 803)	(56 803)	(15 629)	(62 091)	(54 236)	(79 020)
Attributable to minorities	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	(20 034)	10 976	7 195	(56 330)	(56 803)	(56 803)	(15 629)	(62 091)	(54 236)	(79 020)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	(20 034)	10 976	7 195	(56 330)	(56 803)	(56 803)	(15 629)	(62 091)	(54 236)	(79 020)

Explanatory notes to Table A4 – Budgeted Financial Performance (revenue and expenditure)

1. Total revenue is R879 million in 2015/16 and escalates to R1 billion by 2017/18. This represents a year-on-year increase of 14% for the 2015/16 financial year.

2. The following graphs illustrates the major expenditure and revenue items per type.

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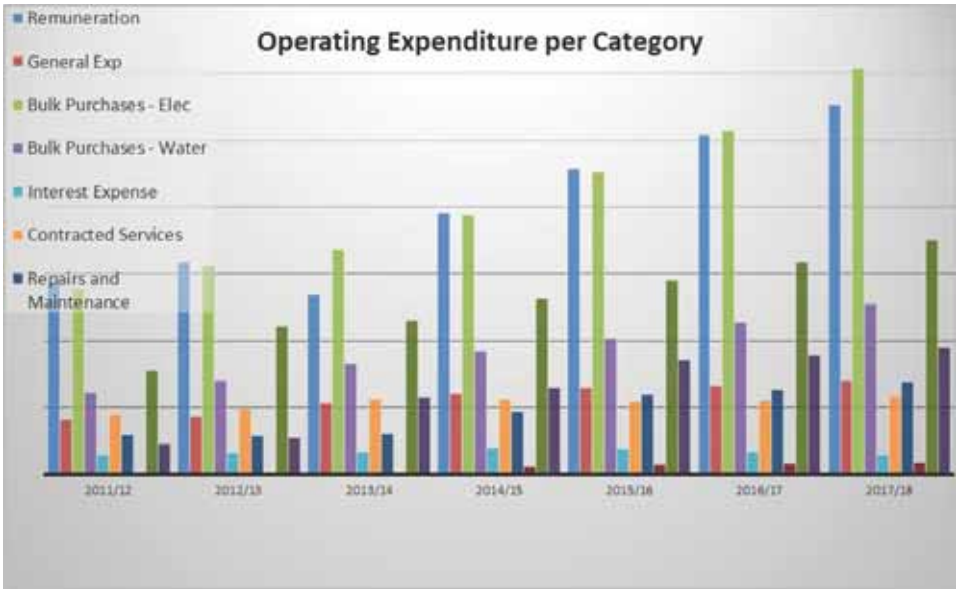


Figure 4 Expenditure and Revenue by major type

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Table 20 MBRR Table A5 – Budgeted Capital Expenditure by vote, standard classification and funding source

Vote Description	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Single-year expenditure *to be appropriated*							
Vote 1 - executive council	1 935	1 980	1 980	540	3 347	12 848	11 965
Vote 2 - corporate services	2 207	2 772	2 772	924	1 180	1 410	910
Vote 3 - financial services	140	125	125	74	300	75	75
Vote 4 - development & planning	125	122	122	53	–	50	750
Vote 5 - health	–	–	–	–	–	–	–
Vote 6 - community & social services	550	980	980	118	2 750	800	600
Vote 7 - public safety	2 106	2 004	2 004	1 167	640	–	–
Vote 8 - sport & recreation	5 824	6 433	6 433	6 087	3 400	570	470
Vote 9 - environmental protection	–	–	–	–	–	–	–
Vote 10 - waste water management	7 952	8 779	8 779	4 012	5 000	–	–
Vote 11 - solid waste management	2 050	3 991	3 991	1 501	6 320	2 000	–
Vote 12 - roads & transport	3 867	2 327	2 327	1 845	3 000	–	200
Vote 13 - water services	4 830	2 701	2 701	325	16 760	500	690
Vote 14 - electricty	8 869	6 779	6 779	2 932	9 200	5 850	2 300
Vote 15 - engineering admin	100	100	100	65	–	–	–
Capital single-year expenditure sub-total	40 554	39 094	39 094	19 641	51 897	24 103	17 960
Total Capital Expenditure - Vote	89 046	73 884	73 884	42 857	91 790	76 014	64 910
Capital Expenditure - Standard							
Governance and administration	2 612	3 136	3 136	1 007	1 480	1 485	985
Executive and council	265	240	240	9	–	–	–
Budget and treasury office	140	125	125	74	300	75	75
Corporate services	2 207	2 772	2 772	924	1 180	1 410	910
Community and public safety	12 550	13 703	13 703	10 022	14 637	22 718	17 535
Community and social services	950	1 526	1 526	453	2 750	800	600
Sport and recreation	7 824	8 433	8 433	7 871	5 900	5 070	4 970
Public safety	2 106	2 004	2 004	1 167	2 640	4 000	–
Housing	1 670	1 740	1 740	531	3 347	12 848	11 965
Health	–	–	–	–	–	–	–
Economic and environmental services	18 536	20 650	20 650	16 031	7 443	1 151	5 800
Planning and development	125	122	122	53	–	50	750
Road transport	18 411	20 529	20 529	15 978	7 443	1 101	5 050
Environmental protection	–	–	–	–	–	–	–
Trading services	55 349	36 394	36 394	15 798	68 230	50 660	40 590
Electricity	22 099	11 951	11 951	5 091	22 700	25 350	15 300
Water	16 430	8 391	8 391	4 282	19 010	17 700	16 990
Waste water management	14 770	12 061	12 061	4 923	18 900	4 200	8 300
Waste management	2 050	3 991	3 991	1 501	7 620	3 410	–
Other	–	–	–	–	–	–	–
Total Capital Expenditure - Standard	89 046	73 884	73 884	42 857	91 790	76 014	64 910
Funded by:							
National Government	28 786	28 786	28 786	17 591	33 563	36 551	41 600
Provincial Government	2 450	1 536	1 536	434	3 600	2 110	600
District Municipality							
Other transfers and grants							
Transfers recognised - capital	31 236	30 322	30 322	18 025	37 163	38 661	42 200
Public contributions & donations	11 750	5 280	5 280	648	13 347	30 848	17 065
Borrowing	31 267	20 163	20 163	16 201	35 995		
Internally generated funds	14 793	18 119	18 119	7 983	5 285	6 505	5 645
Total Capital Funding	89 046	73 884	73 884	42 857	91 790	76 014	64 910

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Explanatory notes to Table A5 – Budgeted Capital Expenditure by vote, standard classification and funding source

1. Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.

2. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations. In relation to multi-year appropriations.

3. Unlike multi-year capital appropriations, single-year appropriations relate to expenditure that will be incurred in the specific budget year such as the procurement of vehicles and specialized tools and equipment. The budget appropriations for the two outer years are indicative allocations based on the departmental business plans as informed by the IDP and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives of the municipality.

4. The capital programme is funded from capital and provincial grants and transfers, public contributions and donations, borrowing and internally generated funds from current year surpluses.

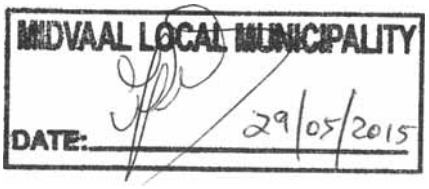


Table 21 MBRR Table A6 – Budgeted Financial Position

Description	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
ASSETS										
Current assets										
Cash	5 350	40 484	91 471	47 239	60 442	60 442	116 609	37 774	40 798	46 215
Call investment deposits	–	–	–	–	–	–	–	–	–	–
Consumer debtors	93 460	95 151	114 927	106 107	139 111	139 111	71 522	153 022	168 324	185 156
Other debtors	11 713	12 363	13 620	13 787	14 981	14 981	36 514	16 258	17 633	19 119
Current portion of long-term receivables	–	–	–	–	–	–	–	–	–	–
Inventory	7 495	6 499	6 842	7 275	7 526	7 526	10 196	7 963	8 401	8 846
Total current assets	118 018	154 498	226 859	174 407	222 061	222 061	234 842	215 016	235 155	259 336
Non current assets										
Long-term receivables	–	–	–	–	–	–	–	–	–	–
Investments	–	–	–	–	–	–	–	–	–	–
Investment property	52 892	47 515	47 487	52 892	47 487	47 487	47 487	47 487	47 487	47 487
Investment in Associate	–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	2 091 290	2 102 551	2 067 228	2 018 585	2 009 411	2 009 411	2 011 310	1 956 332	1 873 499	1 764 061
Agricultural	–	–	–	–	–	–	–	–	–	–
Biological	–	–	–	–	–	–	–	–	–	–
Intangible	3	1 231	1 361	1 361	1 361	1 361	1 361	1 361	1 361	1 361
Other non-current assets	–	19	19	0	19	19	19	19	19	19
Total non current assets	2 144 185	2 151 315	2 116 095	2 072 839	2 058 279	2 058 279	2 060 177	2 005 200	1 922 366	1 812 928
TOTAL ASSETS	2 262 203	2 305 813	2 342 954	2 247 246	2 280 339	2 280 339	2 295 019	2 220 216	2 157 521	2 072 264
LIABILITIES										
Current liabilities										
Bank overdraft	–	–	–	–	–	–	–	–	–	–
Borrowing	9 837	11 802	12 743	–	20 656	5 642	12 743	20 776	19 827	18 406
Consumer deposits	8 893	9 804	10 274	10 933	11 301	11 301	11 345	12 431	13 674	15 042
Trade and other payables	93 015	82 220	106 446	94 831	117 090	117 090	78 779	124 443	131 949	139 703
Provisions	–	–	426	–	456	456	426	482	509	536
Total current liabilities	111 745	103 826	129 888	105 764	149 503	134 490	103 293	158 132	165 959	173 686
Non current liabilities										
Borrowing	117 318	127 065	176 897	183 058	153 909	168 923	171 186	147 315	128 438	111 453
Provisions	56 204	95 583	49 634	51 365	47 196	47 196	49 634	47 128	49 721	52 356
Total non current liabilities	173 522	222 648	226 531	234 423	201 105	216 119	220 820	194 444	178 158	163 809
TOTAL LIABILITIES	285 266	326 474	356 420	340 187	350 608	350 608	324 113	352 576	344 117	337 495
NET ASSETS	1 976 937	1 979 339	1 986 534	1 907 059	1 929 731	1 929 731	1 970 905	1 867 640	1 813 404	1 734 769
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)	1 976 937	1 979 339	1 986 534	1 907 059	1 929 731	1 929 731	1 970 905	1 867 640	1 813 404	1 734 769
Reserves	–	–	–	–	–	–	–	–	–	–
Minorities' interests	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	1 976 937	1 979 339	1 986 534	1 907 059	1 929 731	1 929 731	1 970 905	1 867 640	1 813 404	1 734 769

Explanatory notes to Table A6 – Budgeted Financial Position

1. Table A6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).

2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as "accounting" Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.

3. Table 66 is supported by an extensive table of notes (SA3) providing a detailed analysis of the major components of a number of items, including:

 - Call investments deposits;
 - Consumer debtors;

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- Property, plant and equipment;
- Trade and other payables;
- Provisions non-current;
- Changes in net assets; and
- Reserves

4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.

5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption will inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition the funding compliance assessment is informed directly by forecasting the statement of financial position.

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Table 22 MBRR Table A7 – Budgeted Cash Flow Statement

Description	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges	90 133	94 353	106 157	130 588	132 630	132 630	100 956	145 986	157 665	170 279
Service charges	325 321	377 171	421 538	479 664	471 968	471 968	337 680	552 395	616 152	687 109
Other revenue	30 055	59 026	27 638	29 439	72 330	72 330	28 037	88 183	111 677	104 010
Government - operating	56 818	64 200	68 249	77 119	78 230	78 230	72 370	88 565	86 565	96 542
Government - capital	33 200	32 006	36 316	31 236	30 322	30 322	29 676	37 163	38 661	42 200
Interest	1 157	2 037	4 851	6 000	10 300	10 300	11 747	10 000	9 330	9 665
Dividends								–	–	–
Payments										
Suppliers and employees	(440 261)	(511 891)	(533 118)	(633 982)	(625 657)	(625 657)	(473 776)	(726 248)	(799 933)	(895 235)
Finance charges	(13 988)	(13 276)	(16 722)	(18 806)	(19 806)	(19 806)	(9 811)	(18 489)	(16 698)	(14 499)
Transfers and Grants	(15)	(12)	(1 494)	(5 926)	(5 649)	(5 649)	(2 094)	(7 198)	(7 880)	(8 689)
NET CASH FROM/(USED) OPERATING ACTIVIT	82 422	103 614	113 414	95 332	144 669	144 669	94 785	170 358	195 540	191 382
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								100	100	100
Decrease (Increase) in non-current debtors	(32 589)	(27 831)	(27 831)	(25 570)	(83 844)	(83 844)	(22 149)	(93 342)	(98 018)	(104 117)
Decrease (increase) other non-current receivables								–	–	–
Decrease (increase) in non-current investments								–	–	–
Payments										
Capital assets	(41 847)	(53 274)	(76 442)	(81 192)	(72 454)	(72 454)	(42 857)	(91 790)	(76 014)	(64 910)
NET CASH FROM/(USED) INVESTING ACTIVITIE	(74 435)	(81 104)	(104 272)	(106 762)	(156 298)	(156 298)	(65 006)	(185 032)	(173 932)	(168 927)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–	–	–
Borrowing long term/refinancing								–	–	–
Increase (decrease) in consumer deposits	825	912	912	526	1 027	1 027	1 072	1 130	1 243	1 367
Payments										
Repayment of borrowing	(8 172)	11 713	40 934	(13 671)	(20 427)	(20 427)	(5 711)	(9 125)	(19 827)	(18 406)
NET CASH FROM/(USED) FINANCING ACTIVITI	(7 347)	12 624	41 845	(13 145)	(19 400)	(19 400)	(4 639)	(7 995)	(18 584)	(17 038)
NET INCREASE/ (DECREASE) IN CASH HELD	639	35 134	50 987	(24 575)	(31 028)	(31 028)	25 139	(22 669)	3 024	5 417
Cash/cash equivalents at the year begin:	4 711	5 350	40 484	71 813	91 471	91 471	91 471	60 442	37 774	40 798
Cash/cash equivalents at the year end:	5 350	40 484	91 471	47 239	60 442	60 442	116 610	37 774	40 798	46 215

Table 23 MBRR Table A8 – Cash Backed Reserves/Accumulated Surplus Reconciliation

Description	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Cash and investments available										
Cash/cash equivalents at the year end	5 350	40 484	91 471	47 239	60 442	60 442	116 610	37 774	40 798	46 215
Other current investments > 90 days	(0)	(0)	(0)	–	(0)	(0)	(0)	(0)	(0)	(0)
Non current assets - Investments	–	–	–	–	–	–	–	–	–	–
Cash and investments available:	5 350	40 484	91 471	47 239	60 442	60 442	116 609	37 774	40 798	46 215
Application of cash and investments										
Unspent conditional transfers	–	–	–	–	–	–	–	–	–	–
Unspent borrowing	–	–	–	–	–	–		–	–	–
Statutory requirements										
Other working capital requirements	(21 025)	(35 997)	(34 257)	(36 996)	(50 373)	(50 373)	(44 628)	(59 545)	(70 187)	(82 370)
Other provisions	50 391	68 719	34 515	43 446	36 686	36 686	40 381	37 912	39 997	42 117
Long term investments committed	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	2 987	11 573	58 901	37 128	44 270	44 270	50 301	23 204	24 633	26 190
Total Application of cash and investments:	32 352	44 296	59 159	43 578	30 583	30 583	46 053	1 570	(5 557)	(14 063)
Surplus(shortfall)	(27 001)	(3 812)	32 312	3 661	29 860	29 860	70 556	36 204	46 355	60 278

Explanatory notes to Table A7 – Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.

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2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.

3. The reduction in the cash in the 2015/2016 is resulting from the repayment of the Eskom back-billing received and approved during November 2014. In addition, the full R80 m Standard Bank loan has been taken up by end May 2014 and utilized during the MTREF resulting in cash reductions on unspent loan funding as reflected in the budgeted financial statements.

4. Cash and cash equivalents will average at around R40 million per year as annual closing cash balance for the MTREF period.

Explanatory notes to Table A8 – Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.

2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.

3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".

4. From the table it can be seen that the budget is funded over the MTREF period.

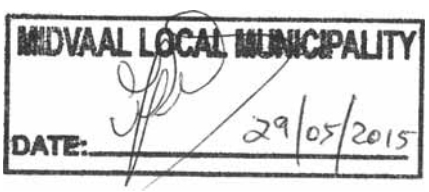


Table 24 MBRR Table A9 – Asset Management

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
CAPITAL EXPENDITURE									
Total New Assets	42 111	70 480	55 367	39 708	39 190	39 190	55 140	42 804	36 410
Infrastructure - Road transport	11 160	12 312	8 112	9 115	12 998	12 998	6 743	1 001	4 350
Infrastructure - Electricity	6 118	18 219	9 142	11 609	7 137	7 137	15 500	22 500	13 250
Infrastructure - Water	772	9 335	6 150	3 000	750	750	10 300	1 200	1 300
Infrastructure - Sanitation	8 621	22 442	11 949	450	286	286	450	–	–
Infrastructure - Other	3 104	–	–	720	712	712	2 500	4 500	500
Infrastructure	*29 776*	*62 308*	*35 353*	*24 894*	*21 883*	*21 883*	*35 493*	*29 201*	*19 400*
Community	2 178	670	7 918	2 000	2 570	2 570	2 500	2 500	3 000
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	10 157	7 501	12 095	12 814	14 737	14 737	17 147	11 103	14 010
Agricultural Assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Intangibles	–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets	346	27 650	30 805	49 338	34 694	34 694	36 650	33 210	28 500
Infrastructure - Road transport	–	1 754	6 800	9 946	8 746	8 746	2 000	–	–
Infrastructure - Electricity	–	959	653	–	–	–	–	2 500	2 000
Infrastructure - Water	–	1 615	1 191	18 300	7 250	7 250	8 650	16 000	15 000
Infrastructure - Sanitation	–	19 499	833	13 540	11 027	11 027	1 100	700	900
Infrastructure - Other	–	979	–	–	–	–	1 500	2 000	–
Infrastructure	–	*24 807*	*9 477*	*41 785*	*27 023*	*27 023*	*13 250*	*21 200*	*17 900*
Community	–	1 623	729	4 000	4 900	4 900	2 500	2 500	2 500
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	346	824	20 599	3 553	2 771	2 771	20 900	9 510	8 100
Agricultural Assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Intangibles	–	396	–	–	–	–	–	–	–
Total Capital Expenditure									
Infrastructure - Road transport	11 160	14 066	14 912	19 061	21 744	21 744	8 743	1 001	4 350
Infrastructure - Electricity	6 118	19 179	9 795	11 609	7 137	7 137	15 500	25 000	15 250
Infrastructure - Water	772	10 951	7 341	21 300	8 000	8 000	18 950	17 200	16 300
Infrastructure - Sanitation	8 621	41 940	12 782	13 990	11 313	11 313	1 550	700	900
Infrastructure - Other	3 104	979	–	720	712	712	4 000	6 500	500
Infrastructure	*29 776*	*87 115*	*44 830*	*66 679*	*48 905*	*48 905*	*48 743*	*50 401*	*37 300*
Community	2 178	2 294	8 647	6 000	7 470	7 470	5 000	5 000	5 500
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	10 503	8 325	32 694	16 367	17 508	17 508	38 047	20 613	22 110
Agricultural Assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Intangibles	–	396	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE - Asset class	42 457	98 130	86 172	89 046	73 884	73 884	91 790	76 014	64 910
ASSET REGISTER SUMMARY - PPE (WDV)									
Infrastructure - Road transport	2 080 130	2 133 179	2 090 886	531 820	537 808	537 808	537 808	538 041	538 802
Infrastructure - Electricity	(6 513)	(19 179)	(9 795)	691 033	691 033	691 033	620 047	553 142	453 662
Infrastructure - Water	(772)	(10 951)	(7 341)	189 295	189 295	189 295	189 295	189 295	189 295
Infrastructure - Sanitation	(8 672)	(41 940)	(12 782)	202	202	202	202	202	202
Infrastructure - Other	(3 104)	(18 593)	(28 079)	126 403	126 403	126 403	126 403	126 403	126 403
Infrastructure	*2 061 069*	*2 042 516*	*2 032 889*	*1 538 753*	*1 544 741*	*1 544 741*	*1 473 756*	*1 407 083*	*1 308 365*
Community	(3 259)	(2 298)	(8 647)	382 388	382 388	382 388	382 388	382 388	382 388
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	52 892	47 515	47 487	52 892	47 487	47 487	47 487	47 487	47 487
Other assets	(8 976)	(35 797)	(43 185)	8 399	8 399	8 399	8 399	8 399	8 399
Agricultural Assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Intangibles	3	1 231	1 361	1 361	1 361	1 361	1 361	1 361	1 361
TOTAL ASSET REGISTER SUMMARY - PPE (WDV	2 144 185	2 151 297	2 116 076	2 072 839	2 058 260	2 058 260	2 005 181	1 922 732	1 812 910
EXPENDITURE OTHER ITEMS									
Depreciation & asset impairment	77 423	109 753	115 484	131 700	131 700	131 700	144 869	158 848	174 732
Repairs and Maintenance by Asset Class	29 272	28 712	30 241	46 835	46 415	46 415	59 118	63 564	69 104
Infrastructure - Road transport	20 107	17 104	17 873	19 680	19 378	19 378	20 205	22 117	24 183
Infrastructure - Electricity	2 073	3 272	2 951	3 912	3 832	3 832	4 868	5 297	5 761
Infrastructure - Water	1 396	1 038	1 588	2 051	2 184	2 184	3 250	3 530	3 832
Infrastructure - Sanitation	859	2 387	2 694	4 619	4 504	4 504	6 597	7 145	7 736
Infrastructure - Other	–	(379)	(1 344)	2 382	2 029	2 029	–	–	–
Infrastructure	*24 435*	*23 422*	*23 762*	*32 644*	*31 927*	*31 927*	*34 920*	*38 090*	*41 513*
Community	310	292	494	4 638	4 563	4 563	7 757	7 927	8 601
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	4 527	4 999	5 986	9 553	9 925	9 925	16 441	17 548	18 989
TOTAL EXPENDITURE OTHER ITEMS	106 696	138 465	145 726	178 535	178 115	178 115	203 987	222 412	243 836
Renewal of Existing Assets as % of total capex	*0.8%*	*28.2%*	*35.7%*	*55.4%*	*47.0%*	*47.0%*	*39.9%*	*43.7%*	*43.9%*
Renewal of Existing Assets as % of deprecn"	*0.4%*	*25.2%*	*26.7%*	*37.5%*	*26.3%*	*26.3%*	*25.3%*	*20.9%*	*16.3%*
R&M as a % of PPE	*1.4%*	*1.4%*	*1.5%*	*2.3%*	*2.3%*	*2.3%*	*3.0%*	*3.4%*	*3.9%*
Renewal and R&M as a % of PPE	*1.0%*	*3.0%*	*3.0%*	*5.0%*	*4.0%*	*4.0%*	*5.0%*	*5.0%*	*5.0%*

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Explanatory notes to Table A9 – Asset Management

1. Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.

2. National Treasury has recommended that municipalities should allocate at least 40 % of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8 % of PPE. The Minister of COGTA has announced in the Back to Basics Programme that at least 7% of the operational budget should be allocated to Repairs and Maintenance.

3. The following graph provides an analysis between depreciation and operational repairs and maintenance over the MTREF. It highlights the Municipality's strategy to address the maintenance backlog.

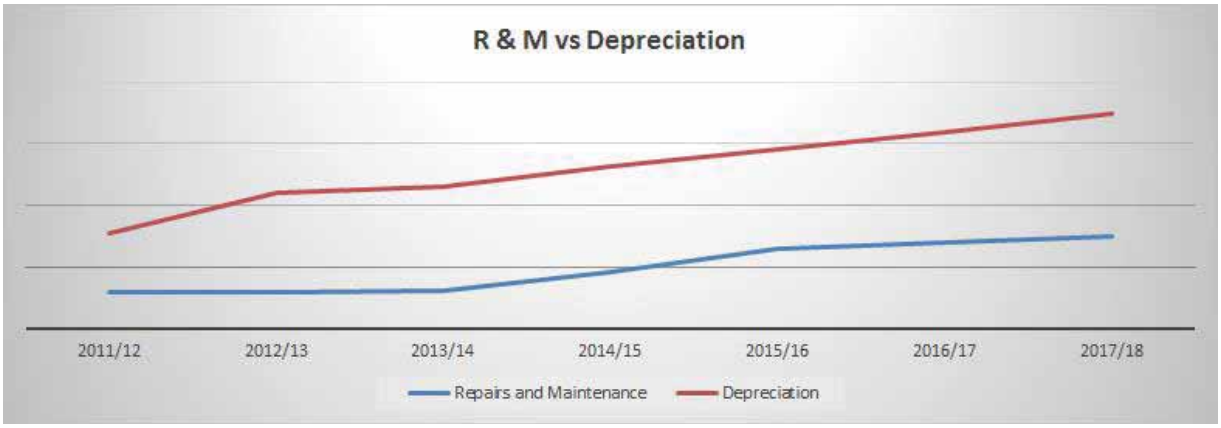


Figure 5 Depreciation in relation to repairs and maintenance over the MTREF

Table 25 MBRR Table A10 – Basic Service Delivery Measurement

See next page

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Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Household service targets									
Water:									
Piped water inside dwelling	19 461	19 461	19 461	19 850	19 850	19 850	20 247	20 652	21 065
Piped water inside yard (but not in dwelling)	5 376	5 376	5 376	5 484	5 484	5 484	5 593	5 705	5 819
Using public tap (at least min.service level)	1 467	1 467	1 467	1 496	1 496	1 496	1 526	1 557	1 588
Other water supply (at least min.service level)									
Minimum Service Level and Above sub-total	26 304	26 304	26 304	26 830	26 830	26 830	27 366	27 914	28 462
Using public tap (< min.service level)	2 394	2 394	2 394	2 442	2 442	2 442	2 491	2 541	2 592
Other water supply (< min.service level)									
No water supply	1 266	1 266	1 266	1 291	1 291	1 291	1 317	1 343	1 370
Below Minimum Service Level sub-total	3 660	3 660	3 660	3 733	3 733	3 733	3 808	3 884	3 960
Total number of households	29 964	29 964	29 964	30 563	30 563	30 563	31 174	31 798	32 422
Sanitation/sewerage:									
Flush toilet (connected to sewerage)	17 370	17 370	17 370	17 717	17 717	17 717	18 072	18 433	18 802
Flush toilet (with septic tank)	5 505	5 505	5 505	5 615	5 615	5 615	5 727	5 842	5 959
Chemical toilet	1 842	1 842	1 842	1 879	1 879	1 879	1 916	1 955	1 994
Pit toilet (ventilated)	477	477	477	487	487	487	496	506	516
Other toilet provisions (> min.service level)	3 519	3 519	3 519	3 589	3 589	3 589	3 661	3 734	3 809
Minimum Service Level and Above sub-total	28 713	28 713	28 713	29 287	29 287	29 287	29 872	30 470	31 068
Bucket toilet									
Other toilet provisions (< min.service level)	645	645	645	658	658	658	671	684	698
No toilet provisions	606	606	606	618	618	618	630	643	656
Below Minimum Service Level sub-total	1 251	1 251	1 251	1 276	1 276	1 276	1 301	1 327	1 353
Total number of households	29 964	29 964	29 964	30 563	30 563	30 563	31 173	31 797	32 421
Energy:									
Electricity (at least min.service level)	15 906	15 906	15 906	16 224	16 224	16 224	16 549	16 880	17 218
Electricity - prepaid (min.service level)	7 500	7 500	7 500	7 650	7 650	7 650	7 803	7 959	8 118
Minimum Service Level and Above sub-total	23 406	23 406	23 406	23 874	23 874	23 874	24 352	24 839	25 326
Electricity (< min.service level)	363	363	363	370	370	370	378	385	393
Electricity - prepaid (< min. service level)									-
Other energy sources	6 195	6 195	6 195	6 319	6 319	6 319	6 445	6 574	6 705
Below Minimum Service Level sub-total	6 558	6 558	6 558	6 689	6 689	6 689	6 823	6 959	7 095
Total number of households	29 964	29 964	29 964	30 563	30 563	30 563	31 175	31 798	32 421
Refuse:									
Removed at least once a week	24 594	24 594	24 594	25 086	25 086	25 086	25 588	26 099	26 621
Minimum Service Level and Above sub-total	24 594	24 594	24 594	25 086	25 086	25 086	25 588	26 099	26 610
Removed less frequently than once a week	303	303	303	309	309	309	315	322	328
Using communal refuse dump	579	579	579	591	591	591	602	614	626
Using own refuse dump	3 177	3 177	3 177	3 241	3 241	3 241	3 305	3 371	3 438
Other rubbish disposal	363	363	363	370	370	370	378	385	393
No rubbish disposal	948	948	948	967	967	967	986	1 006	1 026
Below Minimum Service Level sub-total	5 370	5 370	5 370	5 478	5 478	5 478	5 586	5 698	5 810
Total number of households	29 964	29 964	29 964	30 564	30 564	30 564	31 174	31 797	32 420
Households receiving Free Basic Service									
Water (6 kilolitres per household per month)	12 644	12 644	12 644	12 897	12 897	12 897	13 155	13 418	13 681
Sanitation (free minimum level service)	1 038	1 038	1 038	1 059	1 059	1 059	1 080	1 102	1 124
Electricity/other energy (50kwh per household pe	363	363	363	370	370	370	378	385	392
Refuse (removed at least once a week)	1 038	1 038	1 038	1 059	1 059	1 059	1 080	1 102	1 124
Cost of Free Basic Services provided (R'000)									
Water (6 kilolitres per household per month)	4 063	4 515	5 016	5 534	5 534	5 534	6 336	7 097	7 948
Sanitation (free sanitation service)	1 241	1 379	1 532	1 715	1 715	1 715	1 852	2 000	2 160
Electricity/other energy (50kwh per household pe	137	152	169	187	187	187	214	239	268
Refuse (removed once a week)	504	561	623	699	699	699	755	815	881
Total cost of FBS provided (minimum social p	5 945	6 607	7 340	8 135	8 135	8 135	9 157	10 152	11 257
Highest level of free service provided									
Property rates (R value threshold)	75	75	75	150	150	150	150	150	150
Water (kilolitres per household per month)	6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)	–	–	–	–	–	–	–	–	–
Sanitation (Rand per household per month)	123	123	123	158	158	158	171	185	200
Electricity (kwh per household per month)	50	50	50	50	50	50	50	50	50
Refuse (average litres per week)	80	80	124	136	136	136	147	159	172
Revenue cost of free services provided (R'000)									
Property rates (R15 000 threshold rebate)	2 751	3 057	3 397	35 295	35 295	35 295	38 119	41 168	44 462
Property rates (other exemptions, reductions and rebates)	37 749	41 943	55 737	42 675	42 675	42 675	46 089	49 776	53 758
Water	14 748	16 387	18 207	14 804	14 804	14 804	16 951	18 985	21 263
Sanitation	1 378	1 531	1 701	682	682	682	737	795	859
Electricity/other energy	431	479	532	1 100	1 100	1 100	1 257	1 407	1 576
Refuse	626	695	772	850	850	850	918	991	1 071
Municipal Housing - rental rebates									
Housing - top structure subsidies									
Other									
Total revenue cost of free services provided (total social package)	57 683	64 092	80 346	95 406	95 406	95 406	110 506	138 652	166 798

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Explanatory notes to Table A10 – Basic Service Delivery Measurement

1. Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.

2. The budget provides for households registered as indigents to receive Free Basic Services. The number is set to increase given the rapid rate of in-migration to the municipality, especially by poor people seeking economic opportunities related to the Savanna City development.

3. The cost of Free Basic Services will be covered by the municipality's equitable share allocation from national government.

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Part 2 – Supporting Documentation

2.1 Overview of the annual budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee consists of the Municipal Manager and senior officials of the municipality meeting under the chairpersonship of the Executive Mayor.

The primary aims of the Budget Steering Committee are to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the Municipality's IDP and the budget, taking into account the need to protect the financial sustainability of the municipality;
- that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
- that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

2.1.1 Budget Process Overview

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2014) a time schedule that sets out the process to revise the IDP and prepare the budget.

The Mayor tabled in Council the required the IDP and budget time schedule on 31 July 2014. Key dates applicable to the process were:

Target Date	Activity	Actual Progress Made
19 August 2014	Final Virements for the 2013/2014 financial year	Approved by the Mayoral Committee and implemented during August 2014.
28 August 2014	Approval of Key Deadlines as required by Section 21 of the MFMA as well as the IDP Process Plan as required by the Municipal Systems Act	Approved by Council 28 August 2014 and submitted to NT and PT.
29 August 2014	Submission (to the AG) of Annual Financial Statements for the 2013/2014 financial year	Final AFS approved by Council on 28 August 2014 and submitted to

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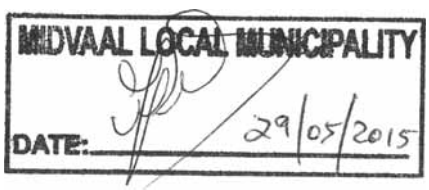
Target Date	Activity	Actual Progress Made
		AG on 29 August 2014.
9 September 2014	Budget Steering Committee to review comments received from NT and PT regarding the 2014/2015 budget process Budget Steering Committee to set priorities for the 2015/2016 Budget	Comments noted by the Budget Steering Committee September 2014.
19 September 2014	Budget circular to be issued to Heads of Department for guidance on preparation of draft budgets	Budget guidelines issued to departments on 15 September 2014.
September and October 2014	Public Engagement in terms of sections 28 and 29 of the Municipal Systems Act: - Advertisement of time-schedule on website, local newspapers and notice boards - Acknowledgement of inputs received	Public Meetings held as follows: Ward 1 – 25 Oct '14 Ward 2 – 20 Sept '14 Ward 3 – 22 Oct '14 Ward 4 – 23 Sept '14 Ward 5 – 30 Sept '14 Ward 6 – 2 Oct '14 Ward 7 – 1 Oct '14 Ward 8 – 14 Oct '14 Ward 9 – 21 Oct '14 Ward 10 – 13 Oct '14 Ward 11 – 23 Oct '14 Ward 12 – 28 Sept '14 Ward 13 – 16 Oct '14 Ward 14 – 28 Oct '14
24 October 2014	Departmental submissions of Draft Capital Budget for 2015/2016: - Compilation of project plans (including outputs and outcomes to be achieved) - Motivations for new projects - Analysis of impact on operating budget	All departments submitted budget inputs October 2014. Various interactions held with departments.
31 October 2014	Departmental submissions of Draft Operating Budget for 2015/2016 (taking draft capital budget into consideration)	All departments submitted budget inputs October 2014. Various interactions held with departments.
4 November 2014	Municipal Manager to review departmental submissions (Draft Capital Budgets)	Weekly discussions held at HOD's meetings regarding draft budget

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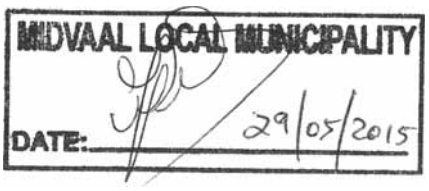
Target Date	Activity	Actual Progress Made
		and adjustments budget.
7 November 2014	Departmental submissions of Adjustments Budget for 2014/2015	Departments submitted adjustments budget inputs November 2014 where required. Various interactions held with departments.
11 November 2014	Budget Steering Committee to consider Draft Capital Budget	Final Capital Budget approved by Budget Steering Committee on 27 January 2015.
18 November 2014	Municipal Manager to review departmental submissions (Draft Operating Budgets) Municipal Manager to review departmental submissions (Adjustments Budget for 2014/2015)	Weekly discussions held at HOD's meetings regarding draft budget and adjustments budget.
25 November 2014	Budget Steering Committee to consider Adjustments Budget for 2014/2015	Approved by BSC on the 25th November 2014.
January 2015	Departments to confirm Capital Budget Projects based on latest IDP ward analysis and need collation – adjustments to Capital Budget to be made where applicable.	IDP representative forum held on the 21st February 2015. Proposed projects presented to rep forum and priorities confirmed.
13 January 2015	Municipal Manager to review draft Operating Budget including proposed tariff increases	Weekly discussions held at HOD's meetings regarding draft budget and adjustments budget.
20 January 2015	Budget Steering Committee to consider first draft Operating Budget including proposed tariff increases	Weekly budget steering committee meetings held where operating and capital budgets were discussed.
25 January 2015	Mid-year Budget & Performance Assessment Report for the 2014/2015 financial year considered (Section 72 – MFMA)	Accounting Officer signed off Budget & Performance Assessment Report 25 January 2015. Council considered report on 29th January 2015. Report submitted to NT and PT.
29 January 2015	Tabling of Annual Report and MPAC Report for the 2013/2014 financial year to Council	Council approved Annual Report and MPAC Report on the 29th January 2015. AG attended meeting and

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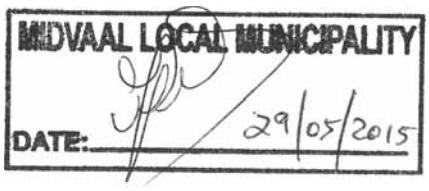
Target Date	Activity	Actual Progress Made
	- Tabling of Annual report to Council - Annual report made public and submitted to PCs - Council - Public making of oversight report	presented audit report (clean audit). Report submitted to NT and PT. Reports available on website.
29 January 2015	Council to approve main adjustments budget & Reviewed SDBIP	Council approved main adjustments budget & Reviewed SDBIP on the 29th January 2015.
3 February 2015	Budget Steering Committee to consider final balanced budget	Budget Steering Committee approved tariff increases and final balanced operating budget on 17 February 2015.
10 February 2015	Budget Steering Committee to consider budget policies - Tariff policies - Tariff by-laws - Property rates policy - Property rates by-laws	Budget Steering Committee considered all budget related policy reviews on 3 March 2015.
17 February 2015	Budget Steering Committee to consider budget policies - Indigent management policy - Credit control and debt management policies - Credit control and debt management by-laws	Budget Steering Committee considered all budget related policy reviews on 3 March 2015.
24 February 2015	Budget Steering Committee to consider budget policies - Cash management policy - Borrowing policy - Investment policy - Long term financial plan - Budget policy - Other policies	Budget Steering Committee considered all budget related policy reviews on 3 March 2015.
27 February 2015	Corporate Services to confirm all tariff submissions and by-laws for legal compliance	Tariffs and by-laws submitted to Corporate Services 3 March 2015.
3 March 2015	Budget Steering Committee to consider Draft IDP and SDBIP	D and P Section 80 committee considered draft IDP on 2 March 2015.



Target Date	Activity	Actual Progress Made
26 March 2015	Formal tabling of Draft IDP, Budget and SDBIP to Council in terms of the MFMA and the Municipal Systems Act	Finance Section 80 committee considered draft Budget on 16 March 2015. Mayoral Committee considered draft Budget and IDP on 17 March 2015. IDP, Budget and SDBIP tabled to Council on 24 March 2015.
30 March 2015	Advertise and publish final draft of IDP and Budget for public comment and submit to National and Provincial Treasury and others as prescribed by the MFMA and Municipal Systems Act Submission of IDP to MEC for Comments Submission of Budget to NT for Comments (Including upload files in printed and electronic format) Submission of draft IDP / Budget to organs of state	Advertised and published the IDP and Budget as prescribed. Submitted for comments All documentation was submitted both in soft and hard copies Submitted to all stakeholders
April 2015	Engagements with National and Provincial Treasury regarding the tabled IDP, Budget and SDBIP	Engagements took place with Provincial Treasury
April 2015	IDP and Budget Hearings in terms of section 74 of the Municipal Systems Act and section 23 of the MFMA: - Conduct IDP / Corporate Scorecard / Budget Public Hearings to obtain public comment and inputs from communities, provincial government and other relevant stakeholders - Acknowledgement of comments received - Response to public comment i.r.o. Budget, tariffs and policies	Public Meetings were conducted.
24 April 2015	Summary of public comments received	



Target Date	Activity	Actual Progress Made
5 May 2015	Budget Steering Committee to consider final IDP, Budget and SDBIP	Budget Steering Committee considered final IDP, Budget and SDBIP
12 May 2015	Mayoral Committee to recommend final IDP, Budget and SDBIP	
28 May 2015	Council to approve final IDP and Budget. SDBIP to be noted by Council Council must give final approval of the IDP/Corporate Scorecard and Budget document by resolution, setting taxes and tariffs, approving changes to the IDP and budget related policies, approve measurable performance objectives for revenue by source and expenditure by vote before the start of the financial year as required by sections 23 and 24 of the MFMA and section 25 of the MSA	
5 June 2014	Making public of approved IDP / Budget as per the MFMA and MSA requirements Tariff and By-law Promulgation Submission of approved IDP to MEC for Local Government and Housing Submission of approved IDP and Budget to NT (Including upload files in printed and electronic format)	
30 June 2015	Section 57 (MSA) Performance Agreements: - Submit performance agreements to the Executive Mayor within 10 days after approval of the IDP and Budget. - Council to note New Section 57 Scorecards - Notification of approved S57 (top management performance agreements) to the public.	



Target Date	Activity	Actual Progress Made
30 June 2015	Approval of SDBIP's: - Executive Mayor to approve Municipal SDBIP within 28 days after approval of the budget - Place all Directorate Executive Summaries and SDBIPs and Department Business Plans and SDBIPs on website	

2.1.2 IDP and Service Delivery and Budget Implementation Plan

The IDP review started in September 2014 after the tabling of the IDP Process Plan and the Budget Time Schedule for the 2015/16 MTREF in August.

The Municipality's IDP is its principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan. The Process Plan includes the following key IDP processes and deliverables:

- Registration of community needs;
- Compilation of departmental business plans including key performance indicators and targets;
- Financial planning and budgeting process;
- Public participation process;
- Compilation of the SDBIP, and
- The review of the performance management and monitoring processes.

The IDP has been taken into a business and financial planning process leading up to the 2015/16 MTREF, based on the approved 2014/15 MTREF, Mid-year Review and adjustments budget. The business planning process has subsequently been refined in the light of current economic circumstances and the resulting revenue projections.

With the compilation of the 2015/16 MTREF, each department/function had to review the business planning process, including the setting of priorities and targets after reviewing the mid-year and third quarter performance against the 2014/15 Departmental Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

2.1.3 Financial Modelling and Key Planning Drivers

As part of the compilation of the 2015/16 MTREF, extensive financial modelling was undertaken to ensure affordability and long-term financial sustainability. The following key factors and planning strategies have informed the compilation of the 2015/16 MTREF:

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- Municipal growth
- Policy priorities and strategic objectives
- Asset maintenance
- Economic climate and trends (i.e inflation, Eskom increases, household debt, migration patterns)
- Performance trends
- The approved 2014/15 adjustments budget and performance against the SDBIP
- Cash Flow Management Strategy
- Debtor payment levels
- Investment possibilities
- The need for tariff increases versus the ability of the community to pay for services;
- Improved and sustainable service delivery

In addition to the above, the strategic guidance given in National Treasury's MFMA Circulars 51 and 54 as well as 70, 71, 72, 74 and 75 has been taken into consideration in the planning and prioritisation process.

2.1.4 Community Consultation

The draft 2015/16 MTREF to be tabled before Council on 24 March 2015 for community consultation will be published on the municipality's website, and hard copies were made available at municipal offices, municipal notice boards and various libraries.

All documents in the appropriate format (electronic and printed) will be provided to National and Provincial Treasury, and other national and provincial departments in accordance with section 23 of the MFMA, to provide an opportunity for them to make inputs.

Ward Committees were utilised to facilitate the community consultation process in April 2015, including public briefing sessions. The applicable dates and venues will be published in all the local newspapers.

Submissions that may be received during the community consultation process and additional information regarding revenue and expenditure and individual capital projects were addressed, and where relevant considered as part of the finalisation of the 2015/16 MTREF. Feedback and responses to the submissions received will be available on request.

2.2 Overview of alignment of annual budget with IDP

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realized through a credible integrated developmental planning process.

Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide

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vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

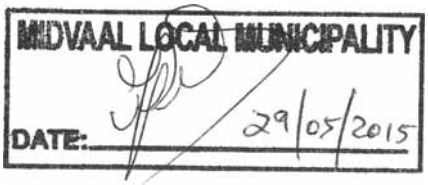
It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Applied to the Municipality, issues of national and provincial importance should be reflected in the IDP of the municipality. A clear understanding of such intent is therefore imperative to ensure that the Municipality strategically complies with the key national and provincial priorities.

The aim of this revision cycle was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the Municipality's response to these requirements.

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner which is consistent with its IDP. The following table highlights the IDP's five strategic objectives for the 2015/16 MTREF and further planning refinements that have directly informed the compilation of the budget:

Table 26 IDP Strategic Objectives

Key Performance Areas	Definition
KPA 1: Governance and Stakeholder Participation	To promote proper governance and public participation.
KPA 2: Safety and Environment	To contribute to the safety of communities in Midvaal through the pro-active identification, prevention, mitigation and management of environmental health, fire and disaster risks.
KPA 3: Social and Community Development	To assist and facilitate with the development and empowerment of the poor and the most vulnerable. These include the elderly, youth and disabled.
KPA 4: Institutional Transformation	To provide an effective and efficient workforce by aligning our institutional arrangements to our overall strategy in order to deliver quality services.
KPA 5: Financial Sustainability.	To ensure the financial sustainability of the municipality in order and to adhere to statutory requirements.



Key Performance Areas	Definition
KPA 6: Physical Infrastructure and Energy Efficiency	To ensure efficient infrastructure and energy supply that will contribute to the improvement of quality of life for all citizens within Midvaal.
KPA 7: Services and Customer Care	To improve our public relations thereby pledging that our customers are serviced with dignity and care.
KPA 8: Economic Growth and Development	To facilitate sustainable economic empowerment for all communities within Midvaal and enabling a viable and conducive economic environment through the development of related initiatives including job creation and skills development.

In order to ensure integrated and focused service delivery between all spheres of government it was important for the Municipality to align its budget priorities with that of national and provincial government. All spheres of government place a high priority on infrastructure development, economic development and job creation, efficient service delivery, poverty alleviation and building sound institutional arrangements.

In line with the MSA, the IDP constitutes a single, inclusive strategic plan for the Municipality. The five-year programme responds to the development challenges and opportunities faced by the Municipality by identifying the key performance areas to achieve the strategic objectives mentioned above.

The 2015/16 MTREF has therefore been directly informed by the IDP revision process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

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Table 27 MBRR Table SA4 – Reconciliation between the IDP strategic objectives and budgeted revenue

Strategic Objective	Goal	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
KPA 1: Governance and Stakeholder Participation	To promote proper governance and public participation.	2 487	3 656	4 140	4 868	5 098	5 098	6 957	5 335	5 573
KPA 2: Safety and Environment	To contribute to the safety of communities in Midvaal through the pro-active identification, prevention, mitigation and management of environmental health, fire and disaster risks.	12 917	7 701	51 067	15 201	50 201	50 201	53 139	57 951	56 811
KPA 3: Social and Community Development	To assist and facilitate with the development and empowerment of the poor and the most vulnerable. These include the elderly, youth and disabled.	13 247	13 511	19 863	38 550	32 922	32 922	48 562	53 076	56 725
KPA 4: Institutional Transformation	To provide an effective and efficient workforce by aligning our institutional arrangements to our overall strategy in order to deliver quality services.	1 422	817	1 081	800	800	800	600	633	667
KPA 5: Financial Sustainability.	To ensure the financial sustainability of the municipality in order and to adhere to statutory requirements.	107 473	116 873	127 617	141 721	145 443	145 443	166 803	178 673	200 794
KPA 6: Physical Infrastructure and Energy Efficiency	To ensure efficient infrastructure and energy supply that will contribute to the improvement of quality of life for all citizens within Midvaal.	381 643	477 546	476 702	523 097	526 302	526 302	599 752	673 883	739 153
KPA 7: Services and Customer Care	To improve our public relations thereby pledging that our customers are serviced with dignity and care.	31 167	34 623	39 512	45 704	47 386	47 386	51 819	56 484	56 155
KPA 8: Economic Growth and Development	To facilitate sustainable economic empowerment for all communities within Midvaal and enabling a viable and conducive economic environment through the development of related initiatives including job creation and skills development.	2 374	1 897	1 906	1 881	1 881	1 881	1 975	2 134	2 944
Allocations to other priorities										
Total Revenue (excluding capital transfers and contributi		552 730	656 624	721 889	771 822	810 034	810 034	929 607	1 028 169	1 118 822

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Table 28 MBRR Table SA5 – Reconciliation between the IDP strategic objectives and budgeted operating expenditure

Strategic Objective	Goal	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
KPA 1: Governance and Stakeholder Participation	To promote proper governance and public participation.	7 979	10 777	13 732	15 186	16 081	16 081	16 989	15 832	16 732
KPA 2: Safety and Environment	To contribute to the safety of communities in Midvaal through the pro-active identification, prevention, mitigation and management of environmental health, fire and disaster risks.	12 462	14 190	52 601	17 928	52 928	52 928	53 856	57 033	60 797
KPA 3: Social and Community Development	To assist and facilitate with the development and empowerment of the poor and the most vulnerable. These include the elderly, youth and disabled.	11 531	13 330	14 664	30 031	23 872	23 872	34 207	33 533	36 637
KPA 4: Institutional Transformation	To provide an effective and efficient workforce by aligning our institutional arrangements to our overall strategy in order to deliver quality services.	147 935	166 498	141 955	205 405	206 400	206 400	237 969	263 382	287 275
KPA 5: Financial Sustainability.	To ensure the financial sustainability of the municipality in order and to adhere to statutory requirements.	33 475	30 289	45 592	35 551	36 393	36 393	39 323	41 543	44 209
KPA 6: Physical Infrastructure and Energy Efficiency	To ensure efficient infrastructure and energy supply that will contribute to the improvement of quality of life for all citizens within Midvaal.	338 376	384 459	419 854	490 868	496 989	496 989	569 703	628 660	706 855
KPA 7: Services and Customer Care	To improve our public relations thereby pledging that our customers are serviced with dignity and care.	16 507	21 929	21 374	27 804	29 257	29 257	30 245	32 347	34 551
KPA 8: Economic Growth and Development	To facilitate sustainable economic empowerment for all communities within Midvaal and enabling a viable and conducive economic environment through the development of related initiatives including job creation and skills development.	4 499	4 175	4 922	5 379	4 919	4 919	9 405	10 075	10 785
Allocations to other priorities										
Total Expenditure		572 764	645 648	714 693	828 152	866 838	866 838	991 698	1 082 405	1 197 841

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Table 29 MBRR Table SA6 – Reconciliation between the IDP strategic objectives and budgeted capital expenditure

Strategic Objective	Goal	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
KPA 1: Governance and Stakeholder Participation	To promote proper governance and public participation.	1 553	692	2 489	1 509	2 038	2 038	830	575	575
KPA 2: Safety and Environment	To contribute to the safety of communities in Midvaal through the pro-active identification, prevention, mitigation and management of environmental health, fire and disaster risks.	2 601	2 261	1 207	2 106	2 004	2 004	2 640	4 000	
KPA 3: Social and Community Development	To assist and facilitate with the development and empowerment of the poor and the most vulnerable. These include the elderly, youth and disabled.	4 033	3 390	10 379	10 444	11 699	11 699	10 797	8 370	8 075
KPA 4: Institutional Transformation	To provide an effective and efficient workforce by aligning our institutional arrangements to our overall strategy in order to deliver quality services.	16	405	135	873	873	873	350	335	335
KPA 5: Financial Sustainability.	To ensure the financial sustainability of the municipality in order and to adhere to statutory requirements.		31	214	140	125	125	300	75	75
KPA 6: Physical Infrastructure and Energy Efficiency	To ensure efficient infrastructure and energy supply that will contribute to the improvement of quality of life for all citizens within Midvaal.	29 269	89 426	68 553	71 799	53 031	53 031	70 523	59 249	55 850
KPA 7: Services and Customer Care	To improve our public relations thereby pledging that our customers are serviced with dignity and care.	4 814	1 924	3 158	2 050	3 991	3 991	6 350	3 410	
KPA 8: Economic Growth and Development	To facilitate sustainable economic empowerment for all communities within Midvaal and enabling a viable and conducive economic environment through the development of related initiatives including job creation and skills development.	170		36	125	122	122			
		42 457	98 130	86 172	89 046	73 884	73 884	91 790	76 014	64 910

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2.3 Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the Municipality has developed and implemented a performance management system of which system is constantly refined as the integrated planning process unfolds. The Municipality targets, monitors, assesses and reviews organisational performance which in turn is directly linked to individual employee's performance.

At any given time within government, information from multiple years is being considered; plans and budgets for next year; implementation for the current year; and reporting on last year's performance. Although performance information is reported publicly during the last stage, the performance information process begins when policies are being developed, and continues through each of the planning, budgeting, implementation and reporting stages. The planning, budgeting and reporting cycle can be graphically illustrated as follows:

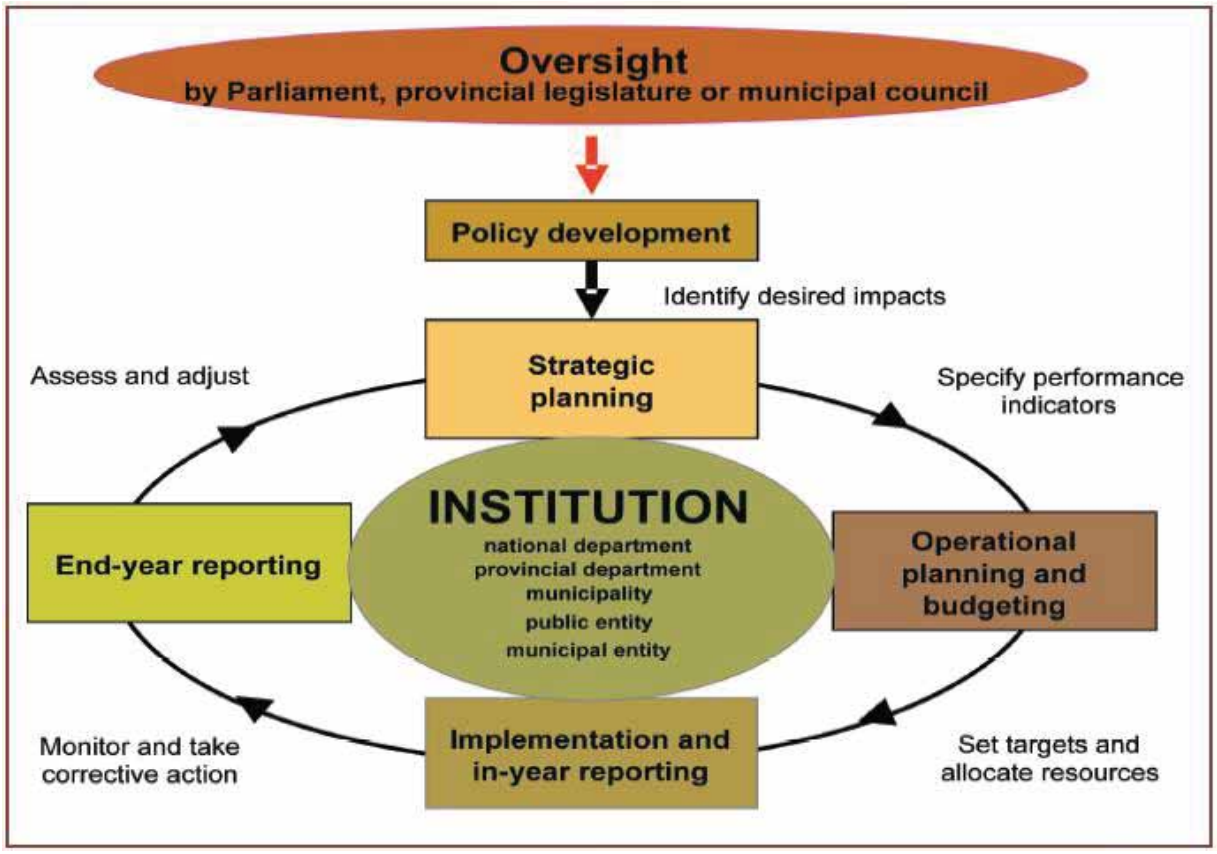


Figure 6 Planning, budgeting and reporting cycle

The performance of the Municipality relates directly to the extent to which it has achieved success in realising its goals and objectives, complied with legislative requirements and meeting stakeholder expectations. The Municipality therefore has adopted one integrated performance management system which encompasses:

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- Planning (setting goals, objectives, targets and benchmarks);
- Monitoring (regular monitoring and checking on the progress against plan);
- Measurement (indicators of success);
- Review (identifying areas requiring change and improvement);
- Reporting (what information, to whom, from whom, how often and for what purpose); and
- Improvement (making changes where necessary).

The performance information concepts used by the Municipality in its integrated performance management system are aligned to the ***Framework of Managing Programme Performance Information*** issued by the National Treasury:

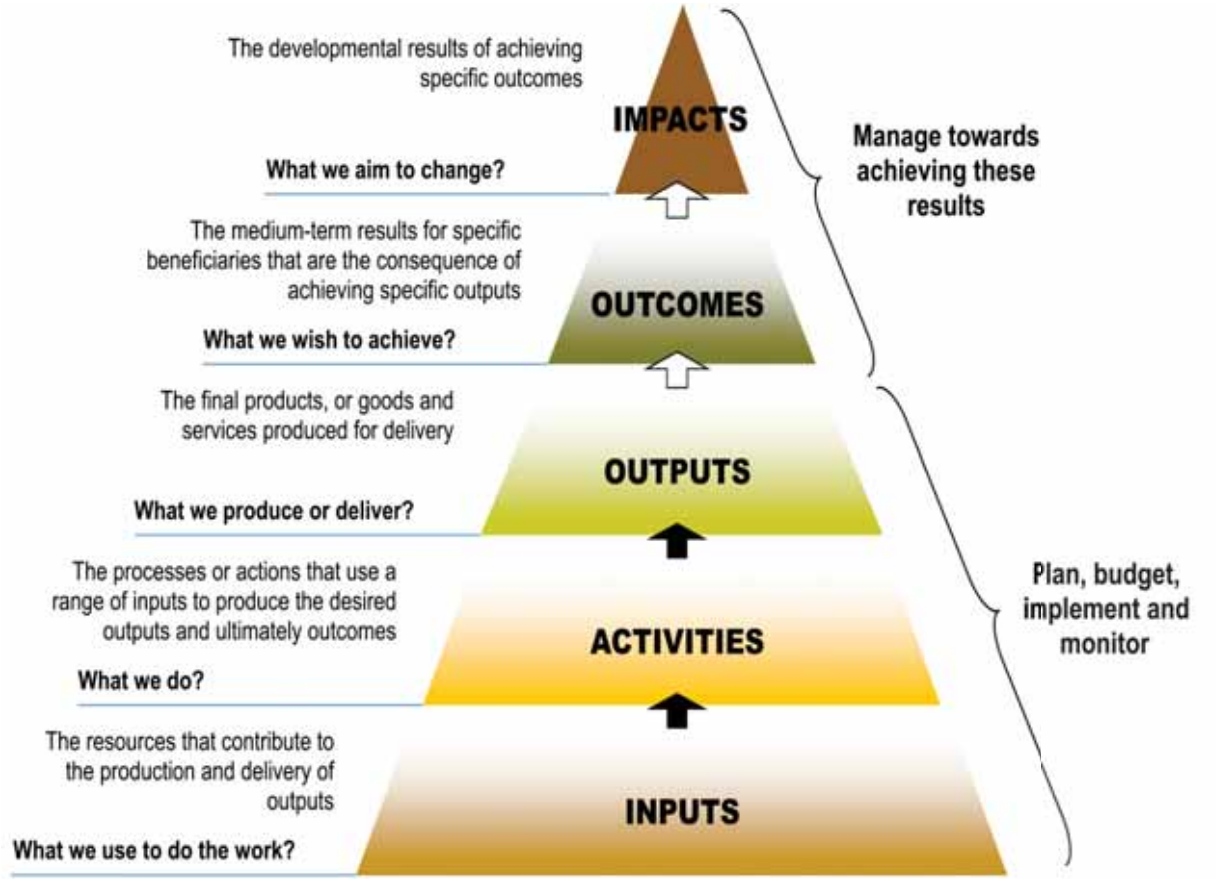


Figure 7 Definition of performance information concepts

The following table provides the main measurable performance objectives the municipality undertakes to achieve this financial year.

Table 30 MBRR Table SA7 – Measurable performance objectives

Refer to the IDP / SDBIP for detailed measurable performance indicators.

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The following table sets out the municipalities main performance objectives and benchmarks for the 2015/16 MTREF.

Table 31 MBRR Table SA8 – Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	3.9%	0.7%	-3.4%	3.9%	4.6%	4.6%	2.6%	2.8%	3.4%	2.7%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	4.8%	0.8%	-3.9%	4.9%	5.8%	5.8%	3.2%	3.5%	4.2%	3.4%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	1.1	1.5	1.7	1.6	1.5	1.7	2.3	1.4	1.4	1.5
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.1	1.5	1.7	1.6	1.5	1.7	2.3	1.4	1.4	1.5
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0	0.4	0.7	0.4	0.4	0.4	1.1	0.2	0.2	0.3
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		92.2%	94.1%	94.7%	95.8%	86.1%	86.1%	95.0%	86.6%	87.3%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	20.3%	17.3%	18.8%	16.2%	19.9%	19.9%	19.5%	19.3%	19.4%	19.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within`MFMA' s 65(e))										
Creditors to Cash and Investments		1572.7%	176.7%	103.1%	175.5%	171.6%	171.6%	54.4%	290.5%	283.8%	263.8%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)	33 826	29 520	29 773	29 000	29 000	29 000	11 806	28 950	28 900	28 800
	Total Cost of Losses (Rand '000)	21 160	18 973	20 993	22 693	22 693	22 693	9 238	22 653	22 614	22 536
	% Volume (units purchased and generated less units sold)/units purchased and generated	14.24	12.43	12.32	12.15	12.15	12.15	9.50	12.00	11.90	11.80
Water Distribution Losses (2)	Total Volume Losses (kℓ)	3 311	3 400	4 538	4 500	4 500	4 500	3 032	4 250	4 200	4 180
	Total Cost of Losses (Rand '000)	15 028	16 823	24 776	26 991	26 991	26 991	18 164	28 512	28 177	28 043
	% Volume (units purchased and generated less units sold)/units purchased and generated	24.52	24.33	30.36	30.00	30.00	30.00	30.00	30.00	30.00	30.00
Employee costs	Employee costs/(Total Revenue - capital revenue)	26.1%	24.3%	18.4%	25.2%	24.1%	24.1%	23.0%	24.9%	25.4%	25.1%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	27.6%	25.5%	19.7%	26.5%	25.3%	25.3%		26.0%	26.4%	26.1%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	5.6%	4.6%	4.4%	6.3%	6.0%	6.0%		6.7%	6.6%	6.5%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	17.6%	20.2%	19.3%	20.4%	19.6%	19.6%	19.6%	18.6%	18.3%	17.9%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	(47.8)	(15.5)	31.3	21.5	21.5	21.5	25.2	27.1	31.1	34.3
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	25.2%	22.7%	24.3%	19.6%	25.4%	25.4%	24.6%	24.2%	24.0%	23.8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.1	0.9	1.9	0.9	1.1	1.1	3.1	0.6	0.6	0.6

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2.3.1 Performance indicators and benchmarks

2.3.1.1 Borrowing Management

Capital expenditure in local government can be funded by capital grants, own-source revenue and long term borrowing. The ability of a municipality to raise long term borrowing is largely dependent on its creditworthiness and financial position. As with all other municipalities, Midvaal's borrowing strategy is primarily informed by the affordability of debt repayments. The structure of the City's debt portfolio is dominated by annuity loans. The following financial performance indicators have formed part of the compilation of the 2015/16 MTREF:

- *Borrowing to asset ratio* is a measure of the long-term borrowing as a percentage of the total asset base of the municipality.
- *Capital charges to operating expenditure* is a measure of the cost of borrowing in relation to the operating expenditure.
- *Borrowing funding of own capital expenditure* measures the degree to which own capital expenditure (excluding grants and contributions) has been funded by way of borrowing.

2.3.1.2 Safety of Capital

- *The debt-to-equity ratio* is a financial ratio indicating the relative proportion of equity and debt used in financing the municipality's assets. The indicator is based on the total of loans, creditors, overdraft and tax provisions as a percentage of funds and reserves.
- *The gearing ratio* is a measure of the total long term borrowings over funds and reserves.

2.3.1.3 Liquidity

- *Current ratio* is a measure of the current assets divided by the current liabilities and as a benchmark the municipality has set a limit of 1, hence at no point in time should this ratio be less than 1.
- *The liquidity ratio* is a measure of the ability of the municipality to utilise cash and cash equivalents to extinguish or retire its current liabilities immediately. Ideally the municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1.

2.3.1.4 Revenue Management

- The budget is compiled based on a 93% collection rate. The debt collection and credit control policy is being implemented on an ongoing basis and debt older than 90 days are handed over to the external debt collectors for legal collections.

2.3.1.5 Creditors Management

- The Municipality has managed to ensure that creditors are settled within the legislated 30 days of invoice.

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2.3.1.6 Other Indicators

- The electricity and water distribution losses are currently not within acceptable norms. The municipality is implementing programmes on an ongoing basis to reduce these losses.
- Employee costs as a percentage of operating revenue remains stable over the MTREF period.
- Repairs and maintenance as percentage of operating revenue is increasing as part of the municipality's approach to increase repairs and maintenance expenditure to protect its assets.

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2.3.2 Free Basic Services: basic social services package for indigent households

The social package assists residents that have difficulty paying for services and are registered as indigent households in terms of the Indigent Policy of the Municipality. With the exception of water, only registered indigents qualify for the free basic services.

In terms of the Municipality's indigent policy registered households are entitled to 6 kℓ fee water, 50 kwh of electricity, sanitation and free waste removal equivalent to 85 ℓ once a week, as well as a rebate on their property rates.

Further detail relating to the number of households receiving free basic services, the cost of free basic services, highest level of free basic services as well as the revenue cost associated with the free basic services is contained in Table 27 MBRR A10 (Basic Service Delivery Measurement).

Note that the number of households in informal areas that receive free services and the cost of these services (e.g. the provision of water through stand pipes, water tankers, etc.) are not taken into account in the table noted above.

2.3.3 Providing clean water and managing waste water

The Municipality is the Water Services Authority in terms of the Water Services Act, 1997 and acts as water services provider. The Municipality's bulk water needs are provided directly by Rand Water in the form of purified water.

The Department of Water Affairs conducts an annual performance rating of water treatment works, presenting a Blue Drop or Green Drop award respectively to potable water treatment works and waste water treatment works that meet certain criteria of excellence.

To ensure that all water supply institutions across the world define their water losses in a similar way, the International Water Association (IWA) has developed a standard water balance now utilized abroad and in SA by most municipalities including the MLM. Non-Revenue Water (NRW) is defined as the volume of water supplied by the municipality for which no income is received. It should be noted that the Standard International Water Association (IWA) water balance is a volumetric water balance and not a financial balance. Most South African municipalities are sitting with high NRW figures, and are all experiencing the same challenges in lowering NRW.

The current National NRW figure for SA is 36.7%, but this is highly influenced by data for the metropolitan and large city municipalities which account for more than 80% of the data. The current Midvaal Local Municipality NRW figure is 32.4% which is much lower than the 36.7% National IWA Water Balance of 2012.

South African municipalities should aspire towards a NRW figure of 20%, representing desirable and good performance. The effort required within the SA environment to reduce NRW below 20% may not be regarded as feasible nor cost effective, because of the extensive effort required with regards to the outlay of resources (human & financial) to achieve this goal. Having said this, the room for NRW improvement for MLM is 32,4% (current figure) minus 12.4% (desirable figure) = 20,0%.

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A Water Conservation and Water Demand Management (WC/WDM) project has been initiated for Gauteng by the Department of Water Affairs (DWA) in order to save 15% of all water used, and all Gauteng municipalities are involved. Even with 'Project 15%' fully effective, the system will in all probability experience water supply shortages by the year 2015 up to 2019, and additional augmentation is essential. Unfortunately the "DWA Project 15%" target is currently not being met by MLM.

WC/WDM is one of the most important functions performed by municipalities in reducing NRW. Without the proper implementation and functioning of holistic WDM initiatives attending to all aspects relating to water wastage and non-revenue generating serviced properties, and without involving all the relevant role-players such as Engineering, Finance, Communications, etc. and also without Political and Senior Management support, there will be little chance of success in lowering NRW. The following programmes are recommended for implementation in order to reduce Non-Revenue Water in MLM from 32,4% to 20% within the next 5 years:

- Establishment of a WC/WDM Steering Committee
- Calculation and Preparation of Monthly Water Balance
- Accurate and Clear Water Supply and Distribution Plans
- Master Planning of Water Systems
- War on Leaks
- Timeous leak Detection & Repairs
- Sectorisation and Zoning of Distribution Areas and Bulk Metering of Zones.
- Asset Management and Water Infrastructure Replacement Programme
- Cathodic Protection of Steel Pipes
- Pressure Management of Water Distribution Zones
- Meter Management Plan
- Indigent leak Repair Programme and Retro Fitting of Toilet Plumbing
- Telemetry of Water Supply and Distribution Systems
- Valve Audit, Replacement, Marking and Numbering as well as Plan Updating.
- Consumer Data Base Audit
- Organisation and Human Resource Plan

The estimated cost to implement above-mentioned programmes over the five year period, amounts to R64 730 000. The project should be self-funding from the fourth year of implementation.

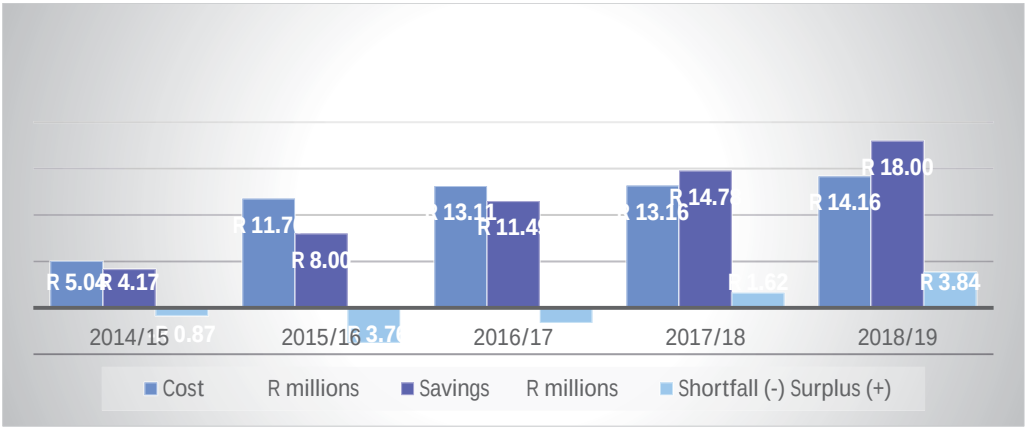


Figure 8 Non revenue water financial model

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Reduction in Non-Revenue Water

It is estimated that by implementing effective distribution management measures the Non-Revenue Water of MLM can be reduced by 62%, which will result in a saving of 12,4% of the total demand over a five year period.

This can be achieved through adequate and proper operating and maintenance measures of the reticulation system. Related activities by MLM can include the following:

- Leak detection and repair
- Pressure management
- Timeous repair of visible and reported leaks
- Pipe replacement / management program
- Cathodic protection of steel pipelines
- Meter management programme
- Illegal connection programme etc.
- Metering of unmetered areas

2.4 Overview of budget related-policies

The Municipality's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.

2.4.1 Review of procedures/policies

The Budget Related Policies have been reviewed as part of the compilation of the Medium Term Revenue and Expenditure Framework for the 2015/2016 – 2017/2018 period. The Budget related policies will be approved by Council in May 2015. While the adopted policies were credible, sustainable, manageable and informed by affordability and value for money, the policies were reviewed as part of the budget compilation as required by the Municipal Budget and Reporting regulations.

The following policies require no changes other than grammatical / layout changes:

- Tariff By-Law
- Property Rates By-Law
- Credit Control and Debt Collection By-Law
- Cash Management Policy
- Investment Policy
- Borrowing Policy
- Policy on the Planning and Approval of Capital Projects
- Policy related to the provision of free basic electricity
- Policy related to the provision of free basic water
- Policy on the Acceptance of Grants, Donations, Sponsorships and Gifts
- Long Term Financial Planning Policy
- Budget Implementation and Reporting Policy
- Local Procurement Policy
- Bulk Developer Contributions

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- Related Party Policy

Amendments to the following policies were made:

- Tariff Policy – addition on new water sliding scale, removal of provision for vacuum tank services, water leak tariff moved to schedule of tariffs,
- Property Rates Policy – alignment of policy with the amendments to the Property Rates Act (definition of agricultural property amended, definition of mining property added, definition of place of worship and office bearers added, validity of the valuation roll)
- Credit Control and Debt Collection Policy – alignment of interest rate payable on arrears with tariffs, inclusion of recovery of arrears through the sale of pre-paid electricity
- Municipal Supply Chain Management Policy and Procedures – policy updated with latest SCM guidelines received from NT and PT
- Fixed Asset Management Policy – alignment of policy with SCM and Disposal of assets policy (allowing for both auction and bids for the disposal of assets).
- Indigents Policy – property owners with more than one property will no longer qualify as an indigent household
- Disposal of assets – alignment of policy with SCM and Fixed Asset Management Policy (allowing for both auction and bids for the disposal of assets).
- Cell Phone and 3G Policy – requirement to submit copies of cell phone contracts removed from the policy.
- Budget Funding and Reserves Policy – amend the requirement for the proportion of repairs and maintenance as a percentage of the operating budget to be 7% to be in line with Back to Basics requirements (was 8% - 10% previously)
- Unauthorised, Irregular, Fruitless and Wasteful Expenditure – requirements of the MFMA Regulations on Financial Misconduct added to the policy
- Risk Management Policy – clarification of roles and responsibilities and other grammatical changes

It must be noted that the Deputy Municipal Manager is busy with a detailed review of all HR related policies and will submit amendments to Council for approval where required.

2.5 Overview of budget assumptions

2.5.1 External factors

The budget policy framework for the next three years is designed to manage risk in a constrained fiscal environment, while building a foundation for economic growth which is supported by the implementation of the National Development Plan (NDP). The National Treasury MTBPS highlights that South Africa's economic performance has deteriorated over the past several years. GDP growth is projected to improve over the medium term as infrastructure constraints ease, private investment recovers and exports grow. Economic growth is expected to rise gradually over the medium term, reaching 3 per cent by 2017.

This trend reflects a confluence of unfavourable global and domestic circumstances which impact on all spheres of government. Inflation and a nominal spending ceiling will put real budgets under pressure over the medium term, requiring MLM to work more efficiently.

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2.5.2 General inflation outlook and its impact on the municipal activities

There are five key factors that have been taken into consideration in the compilation of the 2015/16 MTREF:

- National Government macro economic targets;
- The general inflationary outlook and the impact on Municipal residents and businesses;
- The impact of municipal cost drivers;
- The increase in prices for bulk electricity and water; and
- The increase in the cost of remuneration.

The projected economic indicators used as basis of the budget are reflected hereunder:

ECONOMIC INDICATORS	BASIS OF PROJECTION	2015/16	2016/17	2017/18
Projected PPI	CPI + 1,1%	6.90%	6.60%	6.40%
Projected CPI	NT - Circular 74	5.80%	5.50%	5.30%
Assumed Prime Interest Rate	Current Prime rate	9.25%	10.00%	10.00%
Growth	NT - Circular 74	2.00%	3.00%	3.00%

2.5.3 Credit rating outlook

Midvaal does not have a formal credit rating, however, the latest viability rating received from Ratings Afrika reflects a sustainability score of 62 (January 2015 review).

2.5.4 Interest rates for borrowing and investment of funds

The MFMA specifies that borrowing can only be utilised to fund capital or refinancing of borrowing in certain conditions. The Municipality will only take up HP agreements in the 2015/16 – 2017/18 MTREF period requiring both regular principal and interest payments.

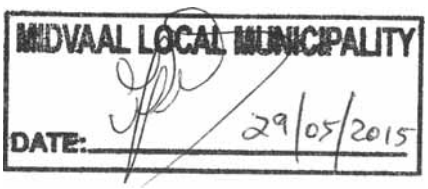
2.5.5 Collection rate for revenue services

The base assumption is that tariff and rating increases will increase at a rate higher than CPI over the long term. It is also assumed that current economic conditions, and relatively controlled inflationary conditions, will continue for the forecasted term.

The rate of revenue collection is currently expressed as a percentage (93%) of annual billings. No provision has been made for collection of arrears due to the historic trends showing that the collection of long outstanding arrears are very low.

2.5.6 Growth or decline in tax base of the municipality and increases for services

Debtor's revenue is assumed to increase at a rate that is influenced by the consumer debtor's collection rate, tariff/rate pricing, real growth rate of the municipality, household formation growth rate and the poor household change rate.



MAIN REVENUE SOURCES		F01	F02	F03
ECONOMIC INDICATORS	**BASIS OF PROJECTION**	**2015/16**	**2016/17**	**2017/18**
Projected PPI	CPI + 1,1%	6.90%	6.60%	6.40%
Projected CPI	NT - Circular 74	5.80%	5.50%	5.30%
Assumed Prime Interest Rate	Current Prime rate	9.25%	10.00%	10.00%
Growth	NT - Circular 74	2.00%	3.00%	3.00%
SERVICES INCOME INCREASES	**BASIS OF PROJECTION**	**2015/16**	**2016/17**	**2017/18**
Growth in consumption / Efficiency Gains				
Property rates	Actual trends	4.76%	0.00%	0.20%
Electricity	Actual trends	2.84%	0.20%	0.20%
Solid Waste	Actual trends	1.29%	0.00%	0.00%
Sanitation	Actual trends	1.37%	0.00%	0.00%
Water	Actual trends	1.46%	1.53%	1.53%
Tariff increases		**2015/16**	**2016/17**	**2017/18**
Property rates		8.00%	8.00%	8.00%
Electricity	NERSA	14.24%	12.00%	12.00%
Solid Waste		8.00%	8.00%	8.00%
Sanitation		8.00%	8.00%	8.00%
Water	Rand Water	14.50%	12.00%	12.00%
Total Income Increases				
Property rates	Calculated	12.76%	8.00%	8.20%
Electricity	Calculated	17.08%	12.20%	12.20%
Refuse Removal	Calculated	9.29%	8.00%	8.00%
Sewerage	Calculated	9.37%	8.00%	8.00%
Water	Calculated	14.96%	13.53%	13.53%

OTHER INCOME INCREASES	BASIS OF PROJECTION	2015/16	2016/17	2017/18
Public Contributions	Engineering Estimates	Engineering Estimate	Engineering Estimate	Engineering Estimates
Public Donations	Engineering Estimates	Engineering Estimate	Engineering Estimate	Engineering Estimates
Government Grants (National)	DORA	DORA	DORA	DORA
Government Grants (Provincial)	DORA / Estimates	DORA / Estimates	DORA / Estimates	DORA / Estimates
Government Grants (District)	Projected CPI	5.80%	5.50%	5.30%
Government Subsidies	Projected CPI	5.80%	5.50%	5.30%
Fines	Projected CPI	5.80%	5.50%	5.30%
Interest on Debtors Accounts	Projected CPI	5.80%	5.50%	5.30%
Interest on Bank and Investments	Projected CPI	5.80%	5.50%	5.30%
Rent of Facilities and Equipment	Projected CPI	5.80%	5.50%	5.30%
Other Income	Projected CPI	5.80%	5.50%	5.30%
Gain on disposal of Income	Projected CPI	5.80%	5.50%	5.30%
Departmental Charges	Tariff Increases			

2.5.7 Salary increases

Salary increased were based on guidance received in the National Treasury budget circular. The increases reflected below include both inflationary increases and notch increases.

EMPLOYEE RELATED COST INCREASES	BASIS OF PROJECTION	2015/16	2016/17	2017/18
Employee Related Costs	NT - Circular 74	7.00%	7.00%	7.00%
Employee Related Costs - Overtime	NT - Circular 74	7.00%	7.00%	7.00%
Employee Related Costs - New Positions	NT - Circular 74	7.00%	7.00%	7.00%
Remuneration of Councillors	NT - Circular 74	7.00%	7.00%	7.00%

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2.5.8 Other expenditure increases

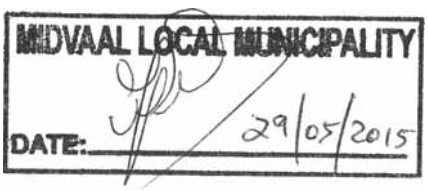
BULK EXPENDITURE INCREASES	BASIS OF PROJECTION	2015/16	2016/17	2017/18
Bulk Purchases - Electricity	NERSA	14.24%	14.00%	14.00%
Bulk Purchases - Water	Rand Water	14.50%	12.00%	12.00%
OTHER EXPENDITURE INCREASES	**BASIS OF PROJECTION**	**2015/16**	**2016/17**	**2017/18**
General Expenditure	Projected CPI	5.80%	5.50%	5.30%
Interest on External Borrowings	Loans Register	Loans Register	Loans Register	Loans Register
Contracted Services	Projected CPI	5.80%	5.50%	5.30%
Repairs and Maintenance	SDBIP Targets	40.00%	8.00%	8.00%
Grants Paid	Projected CPI	Serv Increases	Serv Increases	Serv Increases
Depreciation	Asset Register	Asset Register	10.00%	10.00%
Provision for Bad Debts	Collection Rate	93.00%	94.00%	93.00%
Loss on Disposal of Assets	Projected CPI	5.80%	5.50%	5.30%
Departmental Charges	Projected CPI	Serv Increases	Serv Increases	Serv Increases
Contribution to CRR	Availability of funds	5 670 000	6 605 000	5 645 000
Redemption	Loans Register	Loans Register	Loans Register	Loans Register
Offset Depreciation	Phasing in of depr funding	(4 000 000)	(6 000 000)	(8 000 000)

2.5.9 Projected Annual Financial Statements and Cash Flow

The project financial statements are based on the assumptions reflected below:

PROJECTED FINANCIAL STATEMENTS	BASIS OF ASSUMPTION	2015/16	2016/17	2017/18
Assets				
Current Assets				
Cash and Cash Equivalents	Calculation	Calculated	Calculated	Calculated
Short Term Investments	Ringfenced accounts	Calculated	Calculated	Calculated
Consumer Debtors	Avg tariff increase	10.00%	10.00%	10.00%
VAT Receivable	Avg tariff increase	10.00%	10.00%	10.00%
Other Receivables from Exchange Transactions	Projected CPI	5.80%	5.50%	5.30%
Other Receivables from Non Exchange Transactions	Projected CPI	5.80%	5.50%	5.30%
Inventories	Projected CPI	5.80%	5.50%	5.30%
Non Current Assets				
Property Plant and Equipment	Calculation based on cape	Calculated	Calculated	Calculated
Investment Property	Calculation based on cape	Calculated	Calculated	Calculated
Intangible Assets		Calculated	Calculated	Calculated
Other Long Term Debtors		5.80%	5.50%	5.30%
Liaibilities				
Current Liabilities				
Trade and Other Payables	Projected CPI	5.80%	5.50%	5.30%
Consumer Deposits	Avg tariff increase	10.00%	10.00%	10.00%
Short Term Portion of External Loan	External Loans Register	Loans Register	Loans Register	Loans Register
Short Term Portion of Finance Lease Obligation	External Loans Register	Loans Register	Loans Register	Loans Register
VAT payable	Avg tariff increase	10.00%	10.00%	10.00%
Unspent Conditional Grants and Receipts	Must spend in full	0.00%	0.00%	0.00%
Non Current Liabilities				
External Loans	External Loans Register	Loans Register	Loans Register	Loans Register
Provisions	Projected CPI	5.80%	5.50%	5.30%
Retirement Benefit Obligation	Projected CPI	5.80%	5.50%	5.30%
Finance Lease Obligation	External Loans Register	Loans Register	Loans Register	Loans Register
Eskom Liability	Eskom agreement	Calculated	Calculated	Calculated

It is estimated that a spending rate of at least 93% is achieved on operating expenditure and on the capital programme for the 2015/16 MTREF however, a 100% spending level has been factored into the cash flow budget for prudent cash management.



2.6 Overview of budget funding

2.6.1 Medium-term outlook: operating revenue

The following table is a breakdown of the operating revenue over the medium-term:

Table 32 Breakdown of the operating revenue over the medium-term

Description	2015/16 Medium Term Revenue & Expenditure Framework					
R thousand	Budget Year 2015/16	%	Budget Year +1 2016/17	%	Budget Year +2 2017/18	%
Revenue By Source						
Property rates	145 986	16.61%	157 665	16.45%	170 279	16.07%
Property rates - penalties & collection charges	–	0.00%	–	0.00%	–	
Service charges - electricity revenue	312 005	35.49%	349 446	36.45%	391 379	36.94%
Service charges - water revenue	171 379	19.49%	192 175	20.05%	215 236	20.31%
Service charges - sanitation revenue	35 535	4.04%	38 378	4.00%	41 448	3.91%
Service charges - refuse revenue	33 476	3.81%	36 154	3.77%	39 046	3.69%
Service charges - other	–	0.00%	–	0.00%	–	
Rental of facilities and equipment	1 404	0.16%	1 481	0.15%	1 560	0.15%
Interest earned - external investments	4 000	0.46%	3 000	0.31%	3 000	0.28%
Interest earned - outstanding debtors	6 000	0.68%	6 330	0.66%	6 665	0.63%
Dividends received	–	0.00%	–	0.00%	–	
Fines	50 307	5.72%	53 074	5.54%	55 887	5.27%
Licences and permits	–	0.00%	–	0.00%	–	
Agency services	–	0.00%	–	0.00%	–	
Transfers recognised - operational	88 565	10.07%	86 565	9.03%	96 542	9.11%
Other revenue	30 339	3.45%	34 292	3.58%	38 415	3.63%
Gains on disposal of PPE	100	0.01%	100	0.01%	100	0.01%
Total Revenue (excluding capital transfers and contributions)	879 097	100.00%	958 660	100.00%	1 059 557	100%

The following graph is a breakdown of the operational revenue per main category for the 2015/16 financial year.

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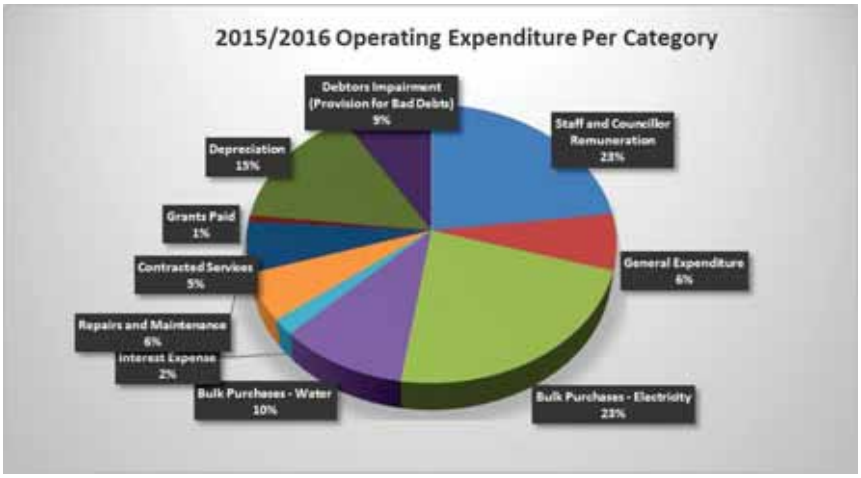


Figure 9 Breakdown of operating revenue for 2015/16

Tariff setting plays a major role in ensuring desired levels of revenue. Getting tariffs right assists in the compilation of a credible and funded budget. The Municipality derives most of its operational revenue from the provision of goods and services such as water, electricity, sanitation and solid waste removal. Property rates, operating and capital grants from organs of state and other minor charges (such as building plan fees, licenses and permits etc).

The revenue strategy is a function of key components such as:

- Growth in the city and economic development;
- Revenue management and enhancement;
- Achievement of a 93% annual collection rate for consumer revenue;
- National Treasury guidelines;
- Electricity tariff increases within the National Electricity Regulator of South Africa (NERSA) approval;
- Achievement of full cost recovery of specific user charges;
- Determining tariff escalation rate by establishing/calculating revenue requirements;
- The Property Rates Policy in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA), and amendments thereto
- And the ability to extend new services and obtain cost recovery levels.

The above principles guide the annual increase in the tariffs charged to the consumers and the ratepayers aligned to the economic forecasts.

The proposed tariff increases for the 2015/16 MTREF on the different revenue categories are:

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Table 33 Proposed tariff increases over the medium-term

SERVICES INCOME INCREASES	BASIS OF PROJECTION	2015/16	2016/17	2017/18
Tariff increases				
Property rates		8.00%	8.00%	8.00%
Electricity	NERSA	14.24%	12.00%	12.00%
Solid Waste		8.00%	8.00%	8.00%
Sanitation		8.00%	8.00%	8.00%
Water	Rand Water	14.50%	12.00%	12.00%

No investments are projected for the MTREF. Only surplus cash investments for period shorter than 3 months will be made and as required by GRAP these investments are included in cash and cash equivalents on the projected Statement of Financial Position.

Table 34 MBRR SA15 – Detail Investment Information

Investment type	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Parent municipality										
Securities - National Government		NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Listed Corporate Bonds		–	–	–	–	–	–	–	–	–
Deposits - Bank		–	–	–	–	–	–	–	–	–
Deposits - Public Investment Commissioners		–	–	–	–	–	–	–	–	–
Deposits - Corporation for Public Deposits		–	–	–	–	–	–	–	–	–
Bankers Acceptance Certificates		–	–	–	–	–	–	–	–	–
Negotiable Certificates of Deposit - Banks		–	–	–	–	–	–	–	–	–
Guaranteed Endowment Policies (sinking)		–	–	–	–	–	–	–	–	–
Repurchase Agreements - Banks		–	–	–	–	–	–	–	–	–
Municipal Bonds		–	–	–	–	–	–	–	–	–
Municipality sub-total	1	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL

Table 35 MBRR SA16 – Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment
Name of institution & investment ID	1	Yrs/Months							
Parent municipality									
		NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
		–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–
TOTAL INVESTMENTS AND INTEREST	1	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL

2.6.2 Medium-term outlook: capital revenue

The following table is a breakdown of the funding composition of the 2015/16 medium-term capital programme:

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Table 36 Sources of capital revenue over the MTREF

Description	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Funded by:															
National Government	2 819	2 819	2 819	2 819	2 819	2 819	2 819	2 819	2 819	2 819	2 819	2 552	33 563	36 551	41 600
Provincial Government	133	133	133	133	133	133	133	633	133	133	133	133	3 600	2 110	600
District Municipality												–	–	–	–
Other transfers and grants												–	–	–	–
Transfers recognised - capital	2 953	2 953	2 953	2 953	2 953	2 953	2 953	3 453	2 953	2 953	2 953	2 685	37 163	38 661	42 200
Public contributions & donations	875	875	875	875	1 425	875	875	2 972	875	875	875	875	13 347	30 848	17 065
Borrowing	1 875	1 875	1 875	1 875	15 370	1 875	1 875	1 875	1 875	1 875	1 875	1 875	35 995	–	–
Internally generated funds	146	146	146	146	746	146	146	3 466	146	146	146	146	5 285	6 505	5 645
Total Capital Funding	5 848	5 848	5 848	5 848	20 493	5 848	5 848	11 765	5 848	5 848	5 848	5 581	91 790	76 014	64 910

The above table is graphically represented as follows for the 2015/16 financial year.

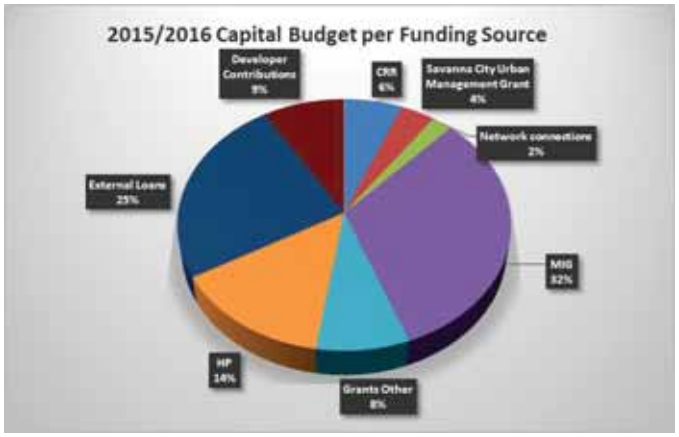


Figure 10 Sources of capital revenue for the 2015/16 financial year

Table 37 MBRR Table SA 17 – Detail of borrowings

Borrowing - Categorised by type	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Parent municipality									
Long-Term Loans (annuity/reducing balance)									
Long-Term Loans (non-annuity)	117 318	6 921	166 322	183 058	153 909	168 923	130 571	112 403	98 106
Financial Leases	–	120 145	10 575	–	(0)	–	16 745	16 034	13 347
Municipality sub-total	117 318	127 065	176 897	183 058	153 909	168 923	147 315	128 438	111 453

The following graph illustrates the outstanding borrowings vs operating revenue

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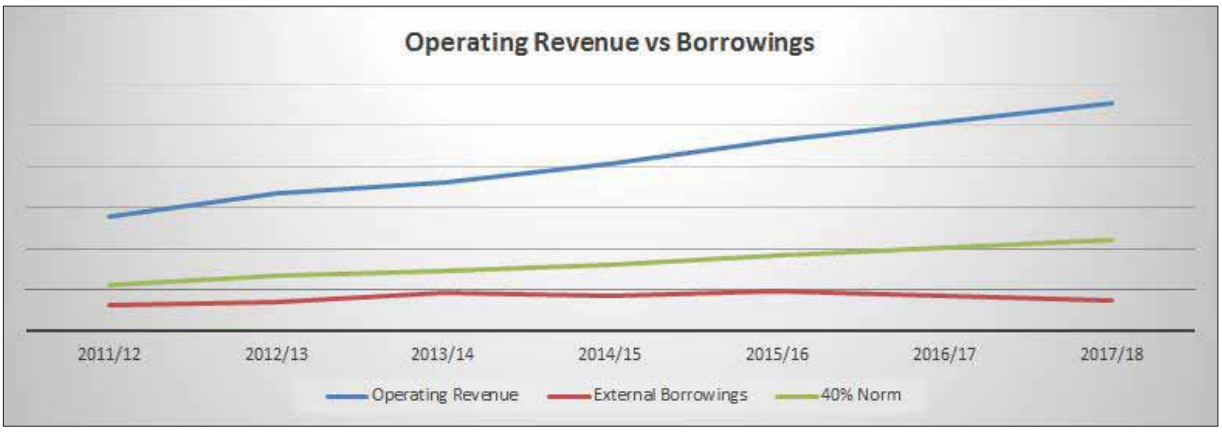


Figure 11 External Borrowings vs Operating Revenue

Internally generated funds consist of a mixture between surpluses generated on the operating statement of financial performance and cash backed reserves. In determining the credibility of this funding source it becomes necessary to review the cash flow budget as well as the cash backed reserves and accumulated funds reconciliation, as discussed below.

Table 38 MBRR Table SA 18 – Capital transfers and grant receipts

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Capital Transfers and Grants									
National Government:	27 507	31 006	36 216	28 786	28 786	28 786	33 563	36 551	41 600
Municipal Fanance Magement Grant	–	37	58	100	100	100	–	–	–
Municipal Infrastructure Grant	21 253	26 711	27 158	28 686	28 686	28 686	29 563	30 551	31 600
RBIG	6 253	4 258	–	–	–	–	–	–	–
EEDMG	–	–	9 000	–	–	–	4 000	6 000	10 000
Other capital transfers/grants	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
Provincial Government:	1 693	1 000	100	2 450	1 536	1 536	3 600	2 110	600
DSRAC / Other	1 693	1 000	100	2 450	1 536	1 536	3 600	2 110	600
District Municipality:	4 001	–	–	–	–	–	–	–	–
Environment Health Grant	4 001	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	33 200	32 006	36 316	31 236	30 322	30 322	37 163	38 661	42 200
TOTAL RECEIPTS OF TRANSFERS & GRANTS	90 018	96 206	104 564	108 355	108 552	108 552	125 728	125 226	138 742

2.6.3 Cash Flow Management

Cash flow management and forecasting is a critical step in determining if the budget is funded over the medium-term. The table below is consistent with international standards of good financial management practice. Some specific features include:

- Clear separation of receipts and payments within each cash flow category;

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- Clear separation of capital and operating receipts from government, which also enables cash from 'Ratepayers and other' to be provide for as cash inflow based on actual performance. In other words the *actual collection rate* of billed revenue., and
- Separation of borrowing and loan repayments (no set-off), to assist with MFMA compliance assessment regarding the use of long term borrowing (debt).

Table 39 MBRR Table A7 – Budget cash flow statement

Description	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges	90 133	94 353	106 157	130 588	132 630	132 630	100 956	145 986	157 665	170 279
Service charges	325 321	377 171	421 538	479 664	471 968	471 968	337 680	552 395	616 152	687 109
Other revenue	30 055	59 026	27 638	29 439	72 330	72 330	28 037	88 183	111 677	104 010
Government - operating	56 818	64 200	68 249	77 119	78 230	78 230	72 370	88 565	86 565	96 542
Government - capital	33 200	32 006	36 316	31 236	30 322	30 322	29 676	37 163	38 661	42 200
Interest	1 157	2 037	4 851	6 000	10 300	10 300	11 747	10 000	9 330	9 665
Dividends								–	–	–
Payments										
Suppliers and employees	(440 261)	(511 891)	(533 118)	(633 982)	(625 657)	(625 657)	(473 776)	(726 248)	(799 933)	(895 235)
Finance charges	(13 988)	(13 276)	(16 722)	(18 806)	(19 806)	(19 806)	(9 811)	(18 489)	(16 698)	(14 499)
Transfers and Grants	(15)	(12)	(1 494)	(5 926)	(5 649)	(5 649)	(2 094)	(7 198)	(7 880)	(8 689)
NET CASH FROM/(USED) OPERATING ACTIVITIES	82 422	103 614	113 414	95 332	144 669	144 669	94 785	170 358	195 540	191 382
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								100	100	100
Decrease (Increase) in non-current debtors	(32 589)	(27 831)	(27 831)	(25 570)	(83 844)	(83 844)	(22 149)	(93 342)	(98 018)	(104 117)
Decrease (increase) other non-current receivables								–	–	–
Decrease (increase) in non-current investments								–	–	–
Payments										
Capital assets	(41 847)	(53 274)	(76 442)	(81 192)	(72 454)	(72 454)	(42 857)	(91 790)	(76 014)	(64 910)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(74 435)	(81 104)	(104 272)	(106 762)	(156 298)	(156 298)	(65 006)	(185 032)	(173 932)	(168 927)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–	–	–
Borrowing long term/refinancing								–	–	–
Increase (decrease) in consumer deposits	825	912	912	526	1 027	1 027	1 072	1 130	1 243	1 367
Payments										
Repayment of borrowing	(8 172)	11 713	40 934	(13 671)	(20 427)	(20 427)	(5 711)	(9 125)	(19 827)	(18 406)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(7 347)	12 624	41 845	(13 145)	(19 400)	(19 400)	(4 639)	(7 995)	(18 584)	(17 038)
NET INCREASE/ (DECREASE) IN CASH HELD	639	35 134	50 987	(24 575)	(31 028)	(31 028)	25 139	(22 669)	3 024	5 417
Cash/cash equivalents at the year begin:	4 711	5 350	40 484	71 813	91 471	91 471	91 471	60 442	37 774	40 798
Cash/cash equivalents at the year end:	5 350	40 484	91 471	47 239	60 442	60 442	116 610	37 774	40 798	46 215

The above table shows that cash and cash equivalents of the municipality was at a low base at the end of the 2011/2012 financial year financial year moving up progressively up to June 2014. The balance will reduce towards the end of 2015 as the Eskom back-billing amount is being repaid and the external loan taken up to fund the capital budget is depleted. Cash balances will increase in the 2016/2017 financial year if the strict cost containment strategy commenced with yields the desired results.

2.6.4 Cash Backed Reserves/Accumulated Surplus Reconciliation

This following table meets the requirements of MFMA Circular 42 which deals with the funding of a municipal budget in accordance with sections 18 and 19 of the MFMA. The table seeks to answer three key questions regarding the use and availability of cash:

- What are the predicted cash and investments that are available at the end of the budget year?

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- How are those funds used?
- What is the net funds available or funding shortfall?

A surplus would indicate the cash-backed accumulated surplus that was/is available. A shortfall (applications > cash and investments) is indicative of non-compliance with section 18 of the MFMA requirement that the municipality's budget must be 'funded'. Non-compliance with section 18 is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded (budgeted spending is greater than funds available or to be collected). It is also important to analyse trends to understand the consequences, e.g. the budget year might indicate a small surplus situation, which in itself is an appropriate outcome, but if in prior years there were much larger surpluses then this negative trend may be a concern that requires closer examination.

Table 40 MBRR Table A8 – Cash backed reserves/accumulated surplus reconciliation

Description	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Cash and investments available										
Cash/cash equivalents at the year end	5 350	40 484	91 471	47 239	60 442	60 442	116 610	37 774	40 798	46 215
Other current investments > 90 days	(0)	(0)	(0)	–	(0)	(0)	(0)	(0)	(0)	(0)
Non current assets - Investments	–	–	–	–	–	–	–	–	–	–
Cash and investments available:	5 350	40 484	91 471	47 239	60 442	60 442	116 609	37 774	40 798	46 215
Application of cash and investments										
Unspent conditional transfers	–	–	–	–	–	–	–	–	–	–
Unspent borrowing	–	–	–	–	–	–	–	–	–	–
Statutory requirements										
Other working capital requirements	(21 025)	(35 997)	(34 257)	(36 996)	(50 373)	(50 373)	(44 628)	(59 545)	(70 187)	(82 370)
Other provisions	50 391	68 719	34 515	43 446	36 686	36 686	40 381	37 912	39 997	42 117
Long term investments committed	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	2 987	11 573	58 901	37 128	44 270	44 270	50 301	23 204	24 633	26 190
Total Application of cash and investments:	32 352	44 296	59 159	43 578	30 583	30 583	46 053	1 570	(5 557)	(14 063)
Surplus(shortfall)	(27 001)	(3 812)	32 312	3 661	29 860	29 860	70 556	36 204	46 355	60 278

From the above table it can be seen that the budget for the MTREF period is funded as per the Funding and Reserves policy of the municipality.

- Unspent conditional transfers (grants) are automatically assumed to be an obligation as the municipality has received government transfers in advance of meeting the conditions. Ordinarily, unless there are special circumstances, the municipality is obligated to return unspent conditional grant funds to the national revenue fund at the end of the financial year.
- Unspent borrowing from the previous financial years. Unspent borrowings are ring-fenced and reconciled on a monthly basis to ensure no unnecessary liabilities are incurred.
- Provisions for statutory requirements include the capital replacement reserve, the leave accrual, consumer deposits and retentions held.
- The main purpose of other working capital is to ensure that sufficient funds are available to meet obligations as they fall due. Working capital is calculated as the difference between net debtors (i.e. after provision for non-payment) and creditors.

2.6.5 Funding compliance measurement

National Treasury requires that the municipality assess its financial sustainability against fourteen different measures that look at various aspects of the financial health of the municipality. These measures are contained in the following table. All the information comes directly from the annual budgeted statements of financial performance, financial position and cash flows. The funding compliance measurement table essentially measures the degree to

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which the proposed budget complies with the funding requirements of the MFMA. Each of the measures is discussed below.

Table 41 MBRR SA10 – Funding compliance measurement

Description	MFMA section	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	5 350	40 484	91 471	47 239	60 442	60 442	116 610	37 774	40 798	46 215
Cash + investments at the yr end less applications - R'000	18(1)b	2	(27 001)	(3 812)	32 312	3 661	29 860	29 860	70 556	36 204	46 355	60 278
Cash year end/monthly employee/supplier payments	18(1)b	3	0.1	0.9	1.9	0.9	1.1	1.1	3.1	0.6	0.6	0.6
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(20 034)	10 976	7 195	(56 330)	(56 803)	(56 803)	(15 629)	(62 091)	(54 236)	(79 020)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	7.5%	5.9%	9.6%	(6.9%)	(6.0%)	(33.4%)	9.5%	4.8%	4.8%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	96.6%	95.3%	91.0%	97.1%	97.7%	97.7%	97.6%	93.0%	93.0%	93.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	5.5%	5.8%	10.9%	4.7%	10.7%	10.7%	11.1%	12.2%	11.5%	11.0%
Capital payments % of capital expenditure	18(1)c;19	8	98.6%	54.3%	88.7%	91.2%	98.1%	98.1%	100.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	2.2%	19.6%	(6.7%)	28.5%	0.0%	(29.9%)	9.9%	9.9%	9.9%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	1.4%	1.4%	1.5%	2.3%	2.3%	2.3%	2.9%	3.0%	3.4%	3.9%
Asset renewal % of capital budget	20(1)(vi)	14	0.8%	28.2%	35.7%	55.4%	47.0%	47.0%	0.0%	39.9%	43.7%	43.9%

2.6.5.1 Cash/cash equivalent position

The municipality's forecast cash position was discussed as part of the budgeted cash flow statement. A 'positive' cash position, for each year of the MTREF would generally be a minimum requirement, subject to the planned application of these funds such as cash-backing of reserves and working capital requirements.

2.6.5.2 Cash plus investments less application of funds

The purpose of this measure is to understand how the municipality has applied the available cash and investments as identified in the budgeted cash flow statement. The detail reconciliation of the cash backed reserves/surpluses is contained in Table 25. The reconciliation is intended to be a relatively simple methodology for understanding the budgeted amount of cash and investments available with any planned or required applications to be made. This has been extensively discussed above.

2.6.5.3 Monthly average payments covered by cash or cash equivalents

The purpose of this measure is to understand the level of financial risk should the municipality be under stress from a collection and cash in-flow perspective. Regardless of the annual cash position an evaluation should be made of the ability of the Municipality to meet monthly payments as and when they fall due. It is especially important to consider the position should the municipality be faced with an unexpected disaster that threatens revenue collection such as rate boycotts

2.6.5.4 Surplus/deficit excluding depreciation offsets

The main purpose of this measure is to understand if the revenue levels are sufficient to conclude that the community is making a sufficient contribution for the municipal resources consumed each year. An 'adjusted' surplus/deficit is achieved by offsetting the amount of depreciation related to externally funded assets. Municipalities need to assess the result of this calculation taking into consideration its own circumstances and levels of backlogs. If the

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outcome is a deficit, it may indicate that rates and service charges are insufficient to ensure that the community is making a sufficient contribution toward the economic benefits they are consuming over the medium term.

It needs to be noted that a surplus does not necessarily mean that the budget is funded from a cash flow perspective and the first two measures in the table are therefore critical.

In Midvaal's case, the municipality is generating a deficit if offset depreciation is not taken into consideration.

2.6.5.5 Property Rates/service charge revenue as a percentage increase less macro inflation target

The purpose of this measure is to understand whether the municipality is contributing appropriately to the achievement of national inflation targets. This measure is based on the increase in 'revenue', which will include both the change in the tariff as well as any assumption about real growth such as new property development, services consumption growth etc.

The factor is calculated by deducting the maximum macro-economic inflation target increase (which is currently 3 - 6%). The result is intended to be an approximation of the real increase in revenue.

2.6.5.6 Cash receipts as a percentage of ratepayer and other revenue

This factor is a macro measure of the rate at which funds are 'collected'. This measure is intended to analyse the underlying assumed collection rate for the MTREF to determine the relevance and credibility of the budget assumptions contained in the budget.

2.6.5.7 Debt impairment expense as a percentage of billable revenue

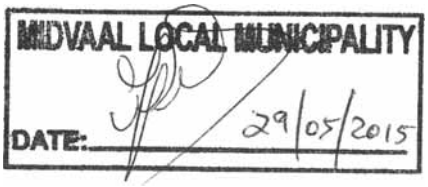
This factor measures whether the provision for debt impairment is being adequately funded and is based on the underlying assumption that the provision for debt impairment (doubtful and bad debts) has to be increased to offset under-collection of billed revenues.

2.6.5.8 Capital payments percentage of capital expenditure

The purpose of this measure is to determine whether the timing of payments has been taken into consideration when forecasting the cash position. The municipality aims to keep this as low as possible through strict compliance with the legislative requirement that debtors be paid within 30 days.

2.6.5.9 Borrowing as a percentage of capital expenditure (excluding transfers, grants and contributions)

The purpose of this measurement is to determine the proportion of a municipality's 'own-funded' capital expenditure budget that is being funded from borrowed funds to confirm MFMA compliance. Externally funded expenditure (by transfers/grants and contributions) has been be excluded.



2.6.5.10 Transfers/grants revenue as a percentage of Government transfers/grants available

The purpose of this measurement is mainly to ensure that all available transfers from national and provincial government have been budgeted for. A percentage less than 100% could indicate that not all grants as contained in the Division of Revenue Act (DoRA) have been budgeted for. The Council has budgeted for all transfers.

2.6.5.11 Consumer debtors change (Current and Non-current)

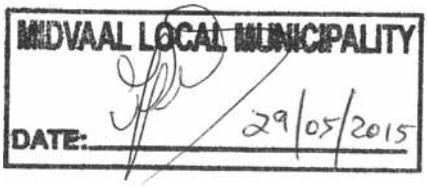
The purpose of these measures are to ascertain whether budgeted reductions in outstanding debtors are realistic. There are 2 measures shown for this factor; the change in current debtors and the change in long term receivables, both from the Budgeted Financial Position.

2.6.5.12 Repairs and maintenance expenditure level

This measure must be considered important within the context of the funding measures criteria because a trend that indicates insufficient funds are being committed to asset repair could also indicate that the overall budget is not credible and/or sustainable in the medium to long term because the revenue budget is not being protected. Details of the Municipality's strategy pertaining to asset management and repairs and maintenance is contained in Table 55 MBRR SA34C.

2.6.5.13 Asset renewal/rehabilitation expenditure level

This measure has a similar objective to aforementioned objective relating to repairs and maintenance. A requirement of the detailed capital budget (since MFMA Circular 28 which was issued in December 2005) is to categorise each capital project as a new asset or a renewal/rehabilitation project. The objective is to summarise and understand the proportion of budgets being provided for new assets and also asset sustainability. A declining or low level of renewal funding may indicate that a budget is not credible and/or sustainable and future revenue is not being protected, similar to the justification for 'repairs and maintenance' budgets. Further details in this regard are contained in Table 54 MBRR SA34b.



2.7 Expenditure on grants and reconciliations of unspent funds

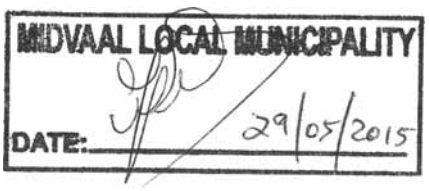
Table 42 MBRR SA19 – Expenditure on transfers and grant programmes

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
EXPENDITURE:									
Operating expenditure of Transfers and Grants									
National Government:	47 596	55 046	58 905	65 285	65 285	65 285	75 105	80 237	90 197
National Government:	42 755	47 515	50 957	56 033	56 033	56 033	63 385	71 282	80 261
Local Government Equitable Share	800	1 000	890	934	934	934	930	975	1 033
Municipal Systems Improvement	1 250	1 213	1 242	1 350	1 350	1 350	1 450	1 475	1 550
Finance Management	299	1 000	1 000	1 135	1 135	1 135	1 327	–	–
EPWP Incentive	–	–	–	–	–	–	1 857	–	–
Other transfers/grants	–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant	2 492	4 318	4 816	5 833	5 833	5 833	6 156	6 505	7 353
	6 363	7 114	6 917	8 546	10 096	10 096	10 595	3 446	3 446
Provincial Government:	4 400	4 674	4 417	6 916	6 916	6 916	7 149	–	–
Health subsidy	1 963	2 440	2 500	1 630	3 180	3 180	3 446	3 446	3 446
DSRAC	–	–	–	–	–	–	–	–	–
Other grant providers:	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	2 859	2 040	2 426	3 288	2 850	2 850	2 865	2 882	2 899
District Municipality:	2 859	2 040	2 426	3 288	2 850	2 850	2 865	2 882	2 899
Environment Health Grant	–	–	–	–	–	–	–	–	–
HIV	–	–	–	–	–	–	–	–	–
Other grant providers:	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	56 818	64 200	68 249	77 119	78 230	78 230	88 565	86 565	96 542
Total Operating Transfers and Grants									
Capital Transfers and Grants	27 507	31 006	36 216	28 786	28 786	28 786	33 563	36 551	41 600
National Government:	–	37	58	100	100	100	–	–	–
Municipal Fanance Magement Grant	21 253	26 711	27 158	28 686	28 686	28 686	29 563	30 551	31 600
Municipal Infrastructure Grant	6 253	4 258	–	–	–	–	–	–	–
RBIG	–	–	9 000	–	–	–	4 000	6 000	10 000
EEDMG	–	–	–	–	–	–	–	–	–
Other capital transfers/grants	–	–	–	–	–	–	–	–	–
	1 693	1 000	100	2 450	1 536	1 536	3 600	2 110	600
Provincial Government:	1 693	1 000	100	2 450	1 536	1 536	3 600	2 110	600
DSRAC / Other	4 001	–	–	–	–	–	–	–	–
District Municipality:	4 001	–	–	–	–	–	–	–	–
Environment Health Grant	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
Other grant providers:	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	33 200	32 006	36 316	31 236	30 322	30 322	37 163	38 661	42 200
TOTAL RECEIPTS OF TRANSFERS & GRANTS	90 018	96 206	104 564	108 355	108 552	108 552	125 728	125 226	138 742

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Table 43 MBRR SA 20 – Reconciliation between of transfers, grant receipts and unspent funds

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year									
Current year receipts	47 596	55 046	58 905	65 285	65 285	65 285	75 105	80 237	90 197
Conditions met - transferred to revenue	47 596	55 046	58 905	65 285	65 285	65 285	75 105	80 237	90 197
Conditions still to be met - transferred to liabilities									
Provincial Government:									
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–
Current year receipts	6 363	7 114	6 917	8 546	10 096	10 096	10 595	3 446	3 446
Conditions met - transferred to revenue	6 363	7 114	6 917	8 546	10 096	10 096	10 595	3 446	3 446
Conditions still to be met - transferred to liabilities									
District Municipality:									
Balance unspent at beginning of the year									
Current year receipts	2 859	2 040	2 426	3 288	2 850	2 850	2 865	2 882	2 899
Conditions met - transferred to revenue	2 859	2 040	2 426	3 288	2 850	2 850	2 865	2 882	2 899
Conditions still to be met - transferred to liabilities									
Other grant providers:									
Balance unspent at beginning of the year									
Current year receipts	–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue	–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities									
Total operating transfers and grants revenue	56 818	64 200	68 249	77 119	78 230	78 230	88 565	86 565	96 542
Total operating transfers and grants - CTBM	–	–	–	–	–	–	–	–	–
Capital transfers and grants:									
National Government:									
Balance unspent at beginning of the year									
Current year receipts	27 507	31 006	36 216	28 786	28 786	28 786	33 563	36 551	41 600
Conditions met - transferred to revenue	27 507	31 006	36 216	28 786	28 786	28 786	33 563	36 551	41 600
Conditions still to be met - transferred to liabilities									
Provincial Government:									
Balance unspent at beginning of the year									
Current year receipts	1 693	1 000	100	2 450	1 536	1 536	3 600	2 110	600
Conditions met - transferred to revenue	1 693	1 000	100	2 450	1 536	1 536	3 600	2 110	600
Conditions still to be met - transferred to liabilities									
District Municipality:									
Balance unspent at beginning of the year									
Current year receipts	4 001	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue	4 001	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities									
Other grant providers:									
Balance unspent at beginning of the year									
Current year receipts	–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue	–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities									
Total capital transfers and grants revenue	33 200	32 006	36 316	31 236	30 322	30 322	37 163	38 661	42 200
Total capital transfers and grants - CTBM	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE	90 018	96 206	104 564	108 355	108 552	108 552	125 728	125 226	138 742
TOTAL TRANSFERS AND GRANTS - CTBM	–	–	–	–	–	–	–	–	–



2.8 Councillor and employee benefits

Table 44 MBRR SA22 – Summary of councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		7 067	7 522	8 155	8 432	8 432	8 432	8 971	9 599	10 271
Pension and UIF Contributions		–	–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		–	–	–	–	–	–	–	–	–
Cellphone Allowance		364	353	586	620	620	620	659	705	754
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		–	–	–	–	–	–	–	–	–
Sub Total - Councillors		7 430	7 875	8 741	9 052	9 052	9 052	9 630	10 304	11 025
% increase	4		6.0%	11.0%	3.6%	–	–	6.4%	7.0%	7.0%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		5 537	7 237	7 867	8 378	8 378	8 378	7 934	8 773	9 701
Pension and UIF Contributions		107	1 032	859	1 228	1 228	1 228	1 125	1 244	1 376
Medical Aid Contributions		120	119	146	106	106	106	85	94	104
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		1 174	709	131	–	–	–	–	–	–
Motor Vehicle Allowance	3	694	834	858	978	978	978	918	918	918
Cellphone Allowance	3	12	95	96	198	198	198	174	174	174
Housing Allowances	3	–	–	–	–	–	–	96	–	–
Other benefits and allowances	3	–	–	–	–	–	–	–	–	–
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		7 644	10 026	9 957	10 888	10 888	10 888	10 333	11 204	12 274
% increase	4		31.2%	(0.7%)	9.4%	–	–	(5.1%)	8.4%	9.5%
Other Municipal Staff										
Basic Salaries and Wages		90 785	97 473	68 022	119 813	118 817	118 817	141 904	160 066	177 477
Pension and UIF Contributions		17 389	18 117	19 986	23 661	23 647	23 647	27 615	30 669	33 838
Medical Aid Contributions		6 708	7 763	8 281	8 591	8 632	8 632	12 426	13 257	13 599
Overtime		5 272	6 927	7 098	9 033	10 038	10 038	9 537	9 692	9 692
Performance Bonus		(1 174)	(709)	(131)	–	–	–	–	–	–
Motor Vehicle Allowance	3	4 779	5 260	5 935	7 090	7 371	7 371	8 280	8 992	9 267
Cellphone Allowance	3	908	833	1 027	1 006	1 332	1 332	1 406	1 444	1 471
Housing Allowances	3	831	829	755	1 022	1 091	1 091	1 452	1 912	1 936
Other benefits and allowances	3	–	–	–	–	–	–	351	–	–
Payments in lieu of leave		347	1 108	1 170	843	627	627	947	998	1 077
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	2 214	3 543	3 898	4 410	4 395	4 395	4 662	4 864	5 073
Sub Total - Other Municipal Staff		128 058	141 144	116 041	175 468	175 950	175 950	208 579	231 894	253 429
% increase	4		10.2%	(17.8%)	51.2%	0.3%	–	18.5%	11.2%	9.3%
Total Parent Municipality		143 132	159 045	134 739	195 409	195 890	195 890	228 542	253 403	276 728
			11.1%	(15.3%)	45.0%	0.2%	–	16.7%	10.9%	9.2%
TOTAL SALARY, ALLOWANCES & BENEFITS		143 132	159 045	134 739	195 409	195 890	195 890	228 542	253 403	276 728
% increase	4		11.1%	(15.3%)	45.0%	0.2%	–	16.7%	10.9%	9.2%
TOTAL MANAGERS AND STAFF	5,7	135 702	151 170	125 998	186 356	186 838	186 838	218 912	243 098	265 702

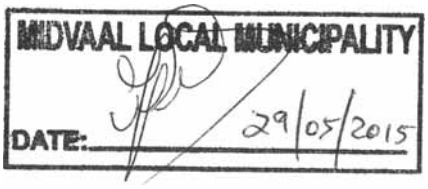


Table 45 MBRR SA23 – Salaries, allowances and benefits (political office bearers/councillors/ senior managers)

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	Ref	No.	Salary	Contributions 1.	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
Councillors	3							
Speaker	4		626 636		24 120			650 756
Chief Whip			301 568		48 240			349 808
Executive Mayor			783 295		24 120			807 415
Deputy Executive Mayor								–
Executive Committee			2 937 360		120 600			3 057 960
Total for all other councillors			4 322 141		441 920			4 764 061
Total Councillors	8	–	8 971 000	–	659 000			9 630 000
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1 310 600	210 589	198 000			1 719 189
Deputy Municipal Manager			1 457 665	17 428	84 000			1 559 093
Chief Finance Officer			1 008 385	234 551	168 000			1 410 936
List of each offical with packages >= senior manager								
Ex.Dir Social			937 232	233 704	240 000			1 410 936
Ex. Dir Engineering			1 002 084	228 852	180 000			1 410 936
Ex. Dir Development and Planning			1 113 876	129 060	168 000			1 410 936
Ex. Dir Protection			1 113 843	243 093	54 000			1 410 936
Total Senior Managers of the Municipality	8,10	–	7 943 685	1 297 277	1 092 000	–		10 332 962
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	–	16 914 685	1 297 277	1 751 000	–		19 962 962

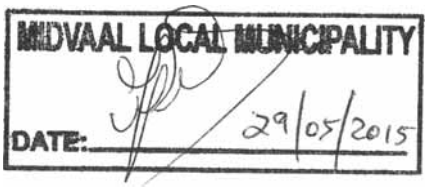
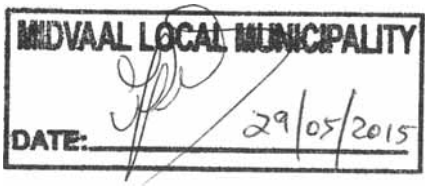


Table 46 MBRR SA24 – Summary of personnel numbers

Summary of Personnel Numbers	Ref	2013/14			Current Year 2014/15			Budget Year 2015/16		
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		27	27	27	27	27	27	27	27	27
Board Members of municipal entities	4	–	–	–	–	–	–	–	–	–
Municipal employees	5	–	–	–	–	–	–	–	–	–
Municipal Manager and Senior Managers	3	8	–	8	7	–	7	7	–	7
Other Managers	7	25	19	5	25	19	5	25	19	5
Professionals		*60*	*57*	–	*68*	*68*	–	*71*	*68*	–
Finance		7	7	–	7	7	–	7	7	–
Spatial/town planning		4	4	–	7	7	–	8	7	–
Information Technology		–	–	–	–	–	–	–	–	–
Roads		1	1	–	1	1	–	1	1	–
Electricity		3	3	–	3	3	–	3	3	–
Water		1	1	–	1	1	–	2	1	–
Sanitation		1	–	–	1	1	–	1	1	–
Refuse		1	1	–	1	1	–	1	1	–
Other		42	40	–	47	47	–	48	47	–
Technicians		*26*	*13*	*3*	*26*	*14*	*3*	*26*	*14*	*3*
Finance		–	–	–	–	–	–	–	–	–
Spatial/town planning		22	9	–	22	10	–	22	10	–
Information Technology		4	4	3	4	4	3	4	4	3
Roads		–	–	–	–	–	–	–	–	–
Electricity		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Sanitation		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Clerks (Clerical and administrative)		132	132	–	135	134		140	134	–
Service and sales workers		68	63	–	73	63		73	63	–
Skilled agricultural and fishery workers		–	–	–	–	–	–	–	–	–
Craft and related trades		68	66	–	70	66		73	66	–
Plant and Machine Operators		74	72	–	76	74		78	74	–
Elementary Occupations		213	212	–	218	212		224	212	–
TOTAL PERSONNEL NUMBERS	9	701	661	43	725	677	42	744	677	42
% increase					3.4%	2.4%	(2.3%)	2.6%	–	–
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10		634			650			650	
Human Resources personnel headcount	8, 10		634			650			650	



2.9 Monthly targets for revenue, expenditure and cash flow



Table 47 MBRR SA25 – Budgeted monthly revenue and expenditure

Description	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source															
Property rates	11 803	12 672	12 938	12 038	12 263	11 976	12 672	11 403	11 797	11 807	12 298	12 319	145 986	157 665	170 279
Property rates - penalties & collection charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	24 898	27 550	28 361	25 616	26 302	25 428	27 550	23 681	24 867	24 898	26 396	26 458	312 005	349 446	391 379
Service charges - water revenue	13 676	15 133	15 578	14 070	14 447	13 967	15 133	13 008	13 659	13 676	14 499	14 533	171 379	192 175	215 236
Service charges - sanitation revenue	2 836	3 138	3 230	2 917	2 996	2 896	3 138	2 697	2 832	2 836	3 006	3 013	35 535	38 378	41 448
Service charges - refuse revenue	2 671	2 956	3 043	2 748	2 822	2 728	2 956	2 541	2 668	2 671	2 832	2 839	33 476	36 154	39 046
Service charges - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	117	117	117	117	117	117	117	117	117	117	117	117	1 404	1 481	1 560
Interest earned - external investments	333	333	333	333	333	333	333	333	334	334	334	334	4 000	3 000	3 000
Interest earned - outstanding debtors	479	530	545	493	506	489	530	455	478	479	508	509	6 000	6 330	6 665
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines	4 191	4 191	4 191	4 191	4 191	4 191	4 191	4 191	4 196	4 196	4 196	4 196	50 307	53 074	55 887
Licences and permits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Agency services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - operational	28 979	1 121	1 121	1 121	24 742	1 121	1 121	1 121	24 750	1 123	1 123	1 123	88 565	86 565	96 542
Other revenue	2 502	2 563	2 582	2 519	2 534	2 514	2 563	2 474	2 504	2 504	2 539	2 540	30 339	34 292	38 415
Gains on disposal of PPE	8	8	8	8	8	8	8	8	8	8	8	8	100	100	100
Total Revenue (excluding capital transfers and contributions)	92 492	70 312	72 049	66 171	91 261	65 770	70 312	62 030	88 209	64 648	67 854	67 988	879 097	958 660	1 059 557
Expenditure By Type															
Employee related costs	18 235	18 235	18 235	18 235	18 235	18 235	18 235	18 235	18 257	18 257	18 257	18 257	218 912	243 098	265 702
Remuneration of councillors	802	802	802	802	802	802	802	802	803	803	803	803	9 630	10 304	11 025
Debt impairment	7 111	7 111	7 111	7 111	7 111	7 111	7 111	7 111	7 120	7 120	7 120	7 120	85 368	89 360	94 715
Depreciation & asset impairment	12 068	12 068	12 068	12 068	12 068	12 068	12 068	12 068	12 082	12 082	12 082	12 082	144 869	158 848	174 732
Finance charges	–	–	–	–	–	9 244	–	–	–	–	–	9 244	18 489	16 698	14 499
Bulk purchases	33 867	33 918	29 574	29 492	24 304	26 527	29 621	23 837	18 506	23 013	27 686	27 686	328 033	370 924	430 716
Other materials	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services	4 591	4 591	4 591	4 591	4 591	4 591	4 591	4 591	4 596	4 596	4 596	4 596	55 111	55 812	58 770
Transfers and grants	600	600	600	600	600	600	600	600	600	600	600	600	7 198	7 880	8 689
Other expenditure	10 311	10 373	10 391	10 328	10 344	10 324	10 373	10 283	10 322	10 323	10 358	10 359	124 088	129 481	138 992
Loss on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure	87 585	87 697	83 372	83 227	78 055	89 502	83 400	77 527	72 287	76 795	81 503	90 749	991 698	1 082 405	1 197 841
Surplus/(Deficit)	4 907	(17 385)	(11 323)	(17 056)	13 206	(23 732)	(13 088)	(15 497)	15 922	(12 146)	(13 648)	(22 761)	(112 601)	(123 745)	(138 285)
Transfers recognised - capital	17 453	–	–	–	9 853	–	–	–	9 856	–	–	–	37 163	38 661	42 200
Contributions recognised - capital	1 112	1 112	1 112	1 112	1 112	1 112	1 112	1 112	1 113	1 113	1 113	1 113	13 347	30 848	17 065
Contributed assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	23 472	(16 273)	(10 211)	(15 944)	24 171	(22 620)	(11 976)	(14 385)	26 891	(11 033)	(12 535)	(21 648)	(62 091)	(54 236)	(79 020)
Taxation	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Attributable to minorities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	23 472	(16 273)	(10 211)	(15 944)	24 171	(22 620)	(11 976)	(14 385)	26 891	(11 033)	(12 535)	(21 648)	(62 091)	(54 236)	(79 020)

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

Table 48 MBRR SA26 – Budgeted monthly revenue and expenditure (municipal vote)

Description	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue by Vote															
Vote 1 - executive council	5 624	2 305	2 358	2 178	3 858	2 166	2 305	2 052	3 766	2 132	2 230	2 234	33 209	45 316	49 203
Vote 2 - corporate services	183	183	183	183	183	183	183	183	183	183	183	183	2 198	2 319	2 442
Vote 3 - financial services	17 334	13 677	13 955	13 013	15 436	12 949	13 677	12 349	14 949	12 772	13 286	13 407	166 803	178 673	200 794
Vote 4 - development & planning	165	165	165	165	165	165	165	165	165	165	165	165	1 975	2 134	2 944
Vote 5 - health	596	596	596	596	596	596	596	596	596	596	596	596	7 149	–	–
Vote 6 - community & social services	2 680	380	380	380	380	380	380	380	381	381	381	381	6 865	5 327	5 289
Vote 7 - public safety	4 924	4 258	4 258	4 258	4 924	4 258	4 258	4 258	4 930	4 263	4 263	4 263	53 115	57 926	56 784
Vote 8 - sport & recreation	1 730	42	42	42	1 730	42	42	42	1 730	42	42	42	5 565	5 028	5 055
Vote 9 - environmental protection	213	213	213	213	213	213	213	213	214	214	214	214	2 562	2 562	2 562
Vote 10 - waste water management	11 950	2 971	3 058	2 766	12 100	2 746	2 971	2 560	11 950	2 689	2 849	2 855	61 464	53 574	60 541
Vote 11 - solid waste management	8 793	3 242	3 328	3 035	7 644	3 015	3 242	2 828	7 492	2 958	3 118	3 125	51 819	56 484	56 155
Vote 12 - roads & transport	1 514	–	–	–	1 514	–	–	–	1 515	–	–	–	4 543	1 001	4 350
Vote 13 - water services	19 180	14 849	15 285	13 810	19 934	13 710	14 849	12 772	19 165	13 425	14 229	14 263	185 472	221 920	243 520
Vote 14 - electricty	35 591	28 536	29 333	26 636	32 970	26 452	28 536	24 736	31 564	25 933	27 404	27 465	345 157	394 532	427 186
Vote 15 - engineering admin	571	–	–	–	571	–	–	–	571	–	–	–	1 712	1 375	1 996
Total Revenue by Vote	111 049	71 416	73 152	67 274	102 218	66 874	71 416	63 133	99 170	65 753	68 959	69 193	929 607	1 028 169	1 118 822
Expenditure by Vote to be appropriated															
Vote 1 - executive council	4 487	4 490	4 377	4 373	4 246	4 317	4 398	4 236	4 111	4 227	4 327	4 341	51 931	60 773	66 986
Vote 2 - corporate services	3 334	3 354	3 360	3 339	3 345	3 857	3 354	3 325	3 337	3 338	3 349	3 869	41 162	46 172	49 274
Vote 3 - financial services	4 659	4 659	4 659	4 659	4 659	4 667	4 659	4 659	4 664	4 664	4 664	4 673	55 942	59 299	63 192
Vote 4 - development & planning	1 867	1 867	1 867	1 867	1 867	1 867	1 867	1 867	1 870	1 870	1 870	1 870	22 417	24 741	26 904
Vote 5 - health	631	634	635	632	633	632	634	629	632	632	634	634	7 591	–	–
Vote 6 - community & social services	1 663	1 664	1 664	1 664	1 664	1 672	1 664	1 663	1 665	1 665	1 666	1 675	19 989	21 657	23 610
Vote 7 - public safety	7 216	7 219	7 220	7 217	7 218	7 333	7 219	7 215	7 225	7 225	7 226	7 342	86 875	92 439	99 919
Vote 8 - sport & recreation	1 931	1 933	1 933	1 931	1 932	2 017	1 933	1 930	1 933	1 933	1 934	2 020	23 360	25 527	27 712
Vote 9 - environmental protection	236	236	236	236	236	236	236	236	236	236	236	236	2 828	3 417	4 088
Vote 10 - waste water management	3 284	3 293	3 296	3 286	3 289	4 116	3 293	3 280	3 288	3 288	3 293	4 123	41 128	44 411	47 412
Vote 11 - solid waste management	4 320	4 320	4 320	4 320	4 320	4 912	4 320	4 320	4 325	4 325	4 325	4 917	53 043	56 969	61 495
Vote 12 - roads & transport	5 940	5 940	5 940	5 940	5 940	8 972	5 940	5 940	5 947	5 947	5 947	8 979	77 374	83 894	91 210
Vote 13 - water services	13 148	13 200	13 381	13 298	12 649	14 715	11 200	12 187	11 403	11 383	13 754	15 861	156 178	171 220	187 559
Vote 14 - electricty	33 476	33 495	29 091	29 071	24 666	28 787	31 290	24 648	20 257	24 667	26 883	28 805	335 134	374 195	429 515
Vote 15 - engineering admin	1 393	1 393	1 393	1 393	1 393	1 402	1 393	1 393	1 395	1 395	1 395	1 404	16 746	17 691	18 967
Total Expenditure by Vote	87 585	87 697	83 372	83 227	78 055	89 502	83 400	77 527	72 287	76 795	81 503	90 749	991 698	1 082 405	1 197 841
Surplus/(Deficit) before assoc.	23 464	(16 281)	(10 220)	(15 953)	24 163	(22 628)	(11 984)	(14 393)	26 883	(11 042)	(12 544)	(21 556)	(62 091)	(54 236)	(79 020)
Taxation												–	–	–	–
Attributable to minorities												–	–	–	–
Share of surplus/ (deficit) of associate												–	–	–	–
Surplus/(Deficit)	23 464	(16 281)	(10 220)	(15 953)	24 163	(22 628)	(11 984)	(14 393)	26 883	(11 042)	(12 544)	(21 556)	(62 091)	(54 236)	(79 020)

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

Table 49 MBRR SA27 – Budgeted monthly revenue and expenditure (standard classification)

Description	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue - Standard															
Governance and administration	20 953	13 797	14 073	13 138	17 194	13 074	13 797	12 479	16 712	12 899	13 409	13 430	174 955	185 165	207 465
Executive and council	3 492	–	–	–	1 635	–	–	–	1 636	–	–	–	6 763	5 130	5 357
Budget and treasury office	17 278	13 613	13 890	12 955	15 376	12 891	13 613	12 296	14 893	12 716	13 225	13 247	165 994	177 716	199 666
Corporate services	183	183	183	183	183	183	183	183	183	183	183	183	2 198	2 319	2 442
Community and public safety	12 126	7 652	7 707	7 520	9 922	7 507	7 652	7 389	9 832	7 478	7 580	7 584	99 948	109 423	112 102
Community and social services	2 680	380	380	380	380	380	380	380	381	381	381	381	6 865	5 327	5 289
Sport and recreation	1 730	42	42	42	1 730	42	42	42	1 730	42	42	42	5 565	5 028	5 055
Public safety	4 924	4 258	4 258	4 258	4 924	4 258	4 258	4 258	4 930	4 263	4 263	4 263	53 115	57 926	56 784
Housing	2 196	2 376	2 431	2 245	2 291	2 232	2 376	2 113	2 195	2 197	2 298	2 303	27 254	41 143	44 973
Health	596	596	596	596	596	596	596	596	596	596	596	596	7 149	–	–
Economic and environmental services	1 892	378	378	378	1 892	378	378	378	1 893	378	378	378	9 080	5 696	9 856
Planning and development	165	165	165	165	165	165	165	165	165	165	165	165	1 975	2 134	2 944
Road transport	1 514	–	–	–	1 514	–	–	–	1 515	–	–	–	4 543	1 001	4 350
Environmental protection	213	213	213	213	213	213	213	213	214	214	214	214	2 562	2 562	2 562
Trading services	76 086	49 598	51 003	46 247	73 218	45 923	49 598	42 896	70 742	45 006	47 600	47 708	645 624	727 885	789 399
Electricity	36 162	28 536	29 333	26 636	33 541	26 452	28 536	24 736	32 135	25 933	27 404	27 465	346 869	395 907	429 182
Water	19 180	14 849	15 285	13 810	19 934	13 710	14 849	12 772	19 165	13 425	14 229	14 263	185 472	221 920	243 520
Waste water management	11 950	2 971	3 058	2 766	12 100	2 746	2 971	2 560	11 950	2 689	2 849	2 855	61 464	53 574	60 541
Waste management	8 793	3 242	3 328	3 035	7 644	3 015	3 242	2 828	7 492	2 958	3 118	3 125	51 819	56 484	56 155
Other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Standard	111 057	71 424	73 161	67 283	102 226	66 882	71 424	63 142	99 178	65 762	68 968	69 101	929 607	1 028 169	1 118 822
Expenditure - Standard															
Governance and administration	10 392	10 412	10 418	10 397	10 403	10 938	10 412	10 382	10 404	10 404	10 415	10 958	125 936	133 906	142 570
Executive and council	2 399	2 399	2 399	2 399	2 399	2 413	2 399	2 399	2 402	2 402	2 402	2 416	28 832	28 436	30 105
Budget and treasury office	4 659	4 659	4 659	4 659	4 659	4 667	4 659	4 659	4 664	4 664	4 664	4 673	55 942	59 299	63 192
Corporate services	3 334	3 354	3 360	3 339	3 345	3 857	3 354	3 325	3 337	3 338	3 349	3 869	41 161	46 171	49 273
Community and public safety	13 529	13 541	13 430	13 418	13 292	13 557	13 449	13 274	13 163	13 280	13 385	13 596	160 914	171 961	188 123
Community and social services	1 663	1 664	1 664	1 664	1 664	1 672	1 664	1 663	1 665	1 665	1 666	1 675	19 989	21 657	23 610
Sport and recreation	1 931	1 933	1 933	1 931	1 932	2 017	1 933	1 930	1 933	1 933	1 934	2 020	23 360	25 527	27 712
Public safety	7 216	7 219	7 220	7 217	7 218	7 333	7 219	7 215	7 225	7 225	7 226	7 342	86 875	92 439	99 919
Housing	2 088	2 091	1 978	1 974	1 846	1 903	1 999	1 836	1 708	1 825	1 925	1 925	23 099	32 338	36 881
Health	631	634	635	632	633	632	634	629	632	632	634	634	7 591	–	–
Economic and environmental services	8 043	8 043	8 043	8 043	8 043	11 075	8 043	8 043	8 053	8 053	8 053	11 085	102 619	112 053	122 202
Planning and development	1 867	1 867	1 867	1 867	1 867	1 867	1 867	1 867	1 870	1 870	1 870	1 870	22 418	24 741	26 905
Road transport	5 940	5 940	5 940	5 940	5 940	8 972	5 940	5 940	5 947	5 947	5 947	8 979	77 374	83 894	91 210
Environmental protection	236	236	236	236	236	236	236	236	236	236	236	236	2 828	3 417	4 088
Trading services	55 621	55 701	51 480	51 369	46 317	53 932	51 496	45 827	40 668	45 058	49 650	55 110	602 229	664 486	744 946
Electricity	34 870	34 888	30 484	30 465	26 059	30 189	32 683	26 041	21 652	26 062	28 278	30 209	351 880	391 887	448 481
Water	13 148	13 200	13 381	13 298	12 649	14 715	11 200	12 187	11 403	11 383	13 754	15 861	156 178	171 220	187 559
Waste water management	3 284	3 293	3 296	3 286	3 289	4 116	3 293	3 280	3 288	3 288	3 293	4 123	41 128	44 411	47 412
Waste management	4 320	4 320	4 320	4 320	4 320	4 912	4 320	4 320	4 325	4 325	4 325	4 917	53 043	56 969	61 495
Other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Standard	87 585	87 697	83 372	83 227	78 055	89 502	83 400	77 527	72 287	76 795	81 503	90 749	991 698	1 082 405	1 197 841
Surplus/(Deficit) before assoc.	23 472	(16 273)	(10 211)	(15 944)	24 171	(22 620)	(11 976)	(14 385)	26 891	(11 033)	(12 535)	(21 648)	(62 091)	(54 236)	(79 020)
Share of surplus/ (deficit) of associate												–	–	–	–
Surplus/(Deficit)	23 472	(16 273)	(10 211)	(15 944)	24 171	(22 620)	(11 976)	(14 385)	26 891	(11 033)	(12 535)	(21 648)	(62 091)	(54 236)	(79 020)

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Table 50 MBRR SA28 – Budgeted monthly capital expenditure (municipal vote)

Description	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Multi-year expenditure *to be appropriated*															
Vote 1 - executive council	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - corporate services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - financial services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - development & planning	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 5 - health	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - community & social services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - public safety	–	–	–	–	–	–	–	–	–	–	–	2 000	2 000	4 000	–
Vote 8 - sport & recreation	–	–	–	–	–	–	–	–	–	–	–	2 500	2 500	4 500	4 500
Vote 9 - environmental protection	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - waste water management	–	–	–	–	–	–	–	–	–	–	–	13 900	13 900	4 200	8 300
Vote 11 - solid waste management	–	–	–	–	–	–	–	–	–	–	–	1 300	1 300	1 410	–
Vote 12 - roads & transport	–	–	–	–	–	–	–	–	–	–	–	4 443	4 443	1 101	4 850
Vote 13 - water services	–	–	–	–	–	–	–	–	–	–	–	2 250	2 250	17 200	16 300
Vote 14 - electricty	–	–	–	–	–	–	–	–	–	–	–	13 500	13 500	19 500	13 000
Vote 15 - engineering admin	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	–	–	–	–	–	–	–	–	–	–	–	39 893	39 893	51 911	46 950
Single-year expenditure *to be appropriated*															
Vote 1 - executive council	–	–	–	–	–	–	–	585	92	270	1 500	900	3 347	12 848	11 965
Vote 2 - corporate services	–	–	–	165	–	25	400	–	10	130	300	150	1 180	1 410	910
Vote 3 - financial services	–	–	–	–	–	300	–	–	–	–	–	–	300	75	75
Vote 4 - development & planning	–	–	–	–	–	–	–	–	–	–	–	–	–	50	750
Vote 5 - health	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - community & social services	–	–	50	400	300	250	610	100	150	50	610	230	2 750	800	600
Vote 7 - public safety	–	–	–	–	–	–	40	–	600	–	–	–	640	–	–
Vote 8 - sport & recreation	–	–	50	430	330	440	100	250	800	500	500	–	3 400	570	470
Vote 9 - environmental protection	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - waste water management	–	–	–	40	300	1 460	–	200	1 300	1 000	–	700	5 000	–	–
Vote 11 - solid waste management	–	–	–	–	70	4 250	–	500	500	500	500	–	6 320	2 000	–
Vote 12 - roads & transport	–	–	–	250	50	–	–	–	1 150	500	–	1 050	3 000	–	200
Vote 13 - water services	–	–	600	750	825	1 375	30	280	1 805	3 900	–	7 195	16 760	500	690
Vote 14 - electricty	–	–	50	650	50	325	–	50	1 325	1 000	2 000	3 750	9 200	5 850	2 300
Vote 15 - engineering admin	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	–	–	750	2 685	1 925	8 425	1 180	1 965	7 732	7 850	5 410	13 975	51 897	24 103	17 960
Total Capital Expenditure	–	–	750	2 685	1 925	8 425	1 180	1 965	7 732	7 850	5 410	53 868	91 790	76 014	64 910

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Table 51 MBRR SA29 – Budgeted monthly capital expenditure (standard classification)

Description	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Funded by:															
National Government	2 819	2 819	2 819	2 819	2 819	2 819	2 819	2 819	2 819	2 819	2 819	2 552	33 563	36 551	41 600
Provincial Government	133	133	133	133	133	133	133	633	133	133	133	133	3 600	2 110	600
District Municipality												–	–	–	–
Other transfers and grants												–	–	–	–
Transfers recognised - capital	2 953	2 953	2 953	2 953	2 953	2 953	2 953	3 453	2 953	2 953	2 953	2 685	37 163	38 661	42 200
Public contributions & donations	875	875	875	875	1 425	875	875	2 972	875	875	875	875	13 347	30 848	17 065
Borrowing	1 875	1 875	1 875	1 875	15 370	1 875	1 875	1 875	1 875	1 875	1 875	1 875	35 995	–	–
Internally generated funds	146	146	146	146	746	146	146	3 466	146	146	146	146	5 285	6 505	5 645
Total Capital Funding	5 848	5 848	5 848	5 848	20 493	5 848	5 848	11 765	5 848	5 848	5 848	5 581	91 790	76 014	64 910

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Table 52 MBRR SA30 – Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Cash Receipts By Source															
Property rates	11 803	12 672	12 938	12 038	12 263	11 976	12 672	11 403	11 797	11 807	12 298	11 803	145 986	157 665	170 279
Property rates - penalties & collection charges	–	0	0	0	0	0	0	0	0	0	0	0	–	–	–
Service charges - electricity revenue	24 898	27 550	28 361	25 616	26 302	25 428	27 550	23 681	24 867	24 898	26 396	26 458	312 005	349 446	391 379
Service charges - water revenue	13 676	15 133	15 578	14 070	14 447	13 967	15 133	13 008	13 659	13 676	14 499	14 533	171 379	192 175	215 236
Service charges - sanitation revenue	2 836	3 138	3 230	2 917	2 996	2 896	3 138	2 697	FALSE	2 836	3 006	3 013	35 535	38 378	41 448
Service charges - refuse revenue	2 671	2 956	3 043	2 748	2 822	2 728	2 956	2 541	2 668	2 671	2 832	2 839	33 476	36 154	39 046
Service charges - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	117	117	117	117	117	117	117	117	117	117	117	117	1 404	1 481	1 560
Interest earned - external investments	333	333	333	333	333	333	333	333	334	334	334	334	4 000	3 000	3 000
Interest earned - outstanding debtors	479	530	545	493	506	489	530	455	478	479	508	509	6 000	6 330	6 665
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines	4 191	4 191	4 191	4 191	4 191	4 191	4 191	4 191	4 196	4 196	4 196	4 196	50 307	53 074	55 887
Licences and permits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Agency services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfer receipts - operational	28 979	1 121	1 121	1 121	24 742	1 121	1 121	1 121	24 750	1 123	1 123	1 123	88 565	86 565	96 542
Other revenue	3 039	3 039	3 039	3 039	3 039	3 039	3 039	3 039	3 039	3 039	3 039	3 039	36 472	57 121	46 563
Cash Receipts by Source	93 021	70 780	72 498	66 683	91 757	66 287	70 780	62 587	85 904	65 175	68 347	67 963	885 130	981 389	1 067 605
Other Cash Flows by Source															
Transfer receipts - capital	17 453	–	–	–	9 853	–	–	–	9 856	–	–	–	37 163	38 661	42 200
Contributions recognised - capital & Contributed assets															
Proceeds on disposal of PPE						100							100	100	100
Short term loans															
Borrowing long term/refinancing															
Increase (decrease) in consumer deposits	90	100	103	93	95	92	100	86	90	90	96	96	1 130	1 243	1 367
Decrease (Increase) in non-current debtors	(7 778)	(7 778)	(7 778)	(7 778)	(7 778)	(7 778)	(7 778)	(7 778)	(7 778)	(7 778)	(7 778)	(7 778)	(93 342)	(98 018)	(104 117)
Decrease (increase) other non-current receivables															
Decrease (increase) in non-current investments															
Total Cash Receipts by Source	102 786	63 101	64 822	58 998	93 927	58 701	63 101	54 894	88 072	57 487	60 664	60 280	830 181	923 375	1 007 155
Cash Payments by Type															
Employee related costs	18 235 358	18 235 358	18 235 358	18 235 358	18 235 358	18 235 358	18 235 358	18 235 358	18 257 244	18 257 244	18 257 244	18 257 244	218 912	243 098	265 702
Remuneration of councillors	802 179	802 179	802 179	802 179	802 179	802 179	802 179	802 179	803 142	803 142	803 142	803 142	9 630	10 304	11 025
Finance charges	0	0	0	0	0	9 244 480	0	0	0	0	0	9 244 480	18 489	16 698	14 499
Bulk purchases - Electricity	24 899 107	24 899 107	20 371 997	20 371 997	15 844 887	18 108 442	22 635 552	15 844 887	11 317 776	15 844 887	18 108 442	18 108 442	226 356	257 045	303 172
Bulk purchases - Water & Sewer	8 967 946	9 018 785	9 201 804	9 120 462	8 459 559	8 418 888	6 985 237	7 991 843	7 188 592	7 168 256	9 578 010	9 578 010	101 677	113 879	127 544
Other materials	0	0	0	0	0	0	0	0	0	0	0	0	–	–	–
Contracted services	4 590 759	4 590 759	4 590 759	4 590 759	4 590 759	4 590 759	4 590 759	4 590 759	4 596 270	4 596 270	4 596 270	4 596 270	55 111	55 812	58 770
Transfers and grants - other municipalities	599 590	599 590	599 590	599 590	599 590	599 590	599 590	599 590	600 310	600 310	600 310	600 310	7 198	7 880	8 689
Transfers and grants - other	0	0	0	0	0	0	0	0	0	0	0	0	–	–	–
Other expenditure	9 547	9 547	9 547	9 547	9 547	9 547	9 547	9 547	9 547	9 547	9 547	9 547	114 562	119 794	129 022
Cash Payments by Type	67 642	67 693	63 349	63 267	58 079	69 547	63 396	57 611	52 310	56 817	61 490	70 735	751 935	824 510	918 423
Other Cash Flows/Payments by Type													78 247	98 865	88 732
Capital assets	–	–	2 950	5 235	5 825	12 655	2 830	3 335	10 762	14 540	8 040	25 618	91 790	76 014	64 910
Repayment of borrowing	1 884	1 884	1 884	1 884	(12 272)	2 105	2 105	2 105	1 887	1 887	1 887	1 887	9 125	19 827	18 406
Other Cash Flows/Payments	8	9	9	8	8	8	9	8	8	8	8	8			
Total Cash Payments by Type	(1 876)	(1 875)	(4 825)	(7 111)	6 455	(14 751)	(4 926)	(5 432)	(12 641)	(16 419)	(9 918)	(27 496)	(100 915)	(95 841)	(83 316)
NET INCREASE/(DECREASE) IN CASH HELD	33 268	(6 467)	(3 352)	(11 380)	42 303	(25 597)	(5 220)	(8 149)	23 121	(15 749)	(10 745)	(37 951)	(22 669)	3 024	5 417
Cash/cash equivalents at the month/year begin:	60 442	93 710	87 244	83 892	72 511	114 815	89 217	83 997	75 848	98 970	83 221	72 476	60 442	37 774	40 798
Cash/cash equivalents at the month/year end:	93 710	87 244	83 892	72 511	114 815	89 217	83 997	75 848	98 970	83 221	72 476	34 526	37 774	40 798	46 215

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2.10 Annual budgets and SDBIPs – internal departments

- The Comprehensive departmental operating budgets are attached as Annexure A2 of the Council item.
- The comprehensive departmental capital budgets are attached as Annexure B of the Council item.
- The comprehensive IDP / SDBIP will be circulated under separate cover, inclusive of all Predetermined Objectives per department.

2.11 Contracts having future budgetary implications

In terms of the Council's Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue and expenditure framework (three years). In ensuring adherence to this contractual time frame limitation, all reports submitted to either the Bid Evaluation and Adjudication Committees must obtain formal financial comments from the Financial Management Division of the Treasury Department.

2.12 Capital expenditure details

The following three tables present details of the Municipality's capital expenditure programme, firstly on new assets, then the renewal of assets and finally on the repair and maintenance of assets.



Table 53 MBRR SA 34a – Capital expenditure on new assets by asset class

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		29 776	62 308	35 353	24 894	21 883	21 883	35 493	29 201	19 400
Infrastructure - Road transport		11 160	12 312	8 112	9 115	12 998	12 998	6 743	1 001	4 350
Roads, Pavements & Bridges		11 160	12 312	8 112	9 115	12 998	12 998	6 743	1 001	4 350
Storm water		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		6 118	18 219	9 142	11 609	7 137	7 137	15 500	22 500	13 250
Generation		–	–	5 527	7 579	4 004	4 004	11 500	15 500	500
Transmission & Reticulation		6 118	17 022	1 065	322	31	31	4 000	6 500	12 250
Street Lighting		–	1 197	2 550	3 708	3 101	3 101	–	500	500
Infrastructure - Water		772	9 335	6 150	3 000	750	750	10 300	1 200	1 300
Dams & Reservoirs		85	400	5 900	3 000	750	750	4 470	–	–
Water purification		–	–	–	–	–	–	–	–	–
Reticulation		688	8 935	250	–	–	–	5 830	1 200	1 300
Infrastructure - Sanitation		8 621	22 442	11 949	450	286	286	450	–	–
Reticulation		650	22 442	11 949	450	286	286	450	–	–
Sewerage purification		7 971	–	–	–	–	–	–	–	–
Infrastructure - Other		3 104	–	–	720	712	712	2 500	4 500	500
Waste Management		3 104	–	–	250	242	242	–	–	–
Transportation	2	–	–	–	–	–	–	–	–	–
Gas		–	–	–	–	–	–	–	–	–
Other	3	–	–	–	470	470	470	2 500	4 500	500
Community		2 178	670	7 918	2 000	2 570	2 570	2 500	2 500	3 000
Parks & gardens		–	–	–	–	410	410	–	–	–
Sportsfields & stadia		–	–	3 054	2 000	2 000	2 000	2 000	2 000	2 000
Swimming pools		–	–	–	–	–	–	–	–	–
Community halls		4	–	–	–	–	–	–	–	–
Libraries		124	670	4 826	–	–	–	–	–	–
Recreational facilities		–	–	–	–	–	–	–	–	–
Fire, safety & emergency		–	–	–	–	–	–	–	–	–
Security and policing		673	–	39	–	–	–	–	–	–
Buses	7	–	–	–	–	–	–	–	–	–
Clinics		–	–	–	–	–	–	–	–	–
Museums & Art Galleries		–	–	–	–	–	–	–	–	–
Cemeteries		–	–	–	–	–	–	–	–	–
Social rental housing	8	–	–	–	–	–	–	–	–	–
Other		1 377	–	–	–	160	160	500	500	1 000
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings		–	–	–	–	–	–	–	–	–
Other	9	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Housing development		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Other assets		10 157	7 501	12 095	12 814	14 737	14 737	17 147	11 103	14 010
General vehicles		834	3 235	4 107	5 073	4 365	4 365	10 560	700	1 550
Specialised vehicles	10	–	–	–	–	–	–	–	–	–
Plant & equipment		2 772	496	5 436	4 486	5 920	5 920	1 857	788	705
Computers - hardware/equipment		1 065	135	165	2 476	2 232	2 232	1 705	840	2 040
Furniture and other office equipment		3 621	974	325	500	1 543	1 543	605	625	465
Abattoirs		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	50	750
Civic Land and Buildings		–	–	–	220	607	607	–	–	–
Other Buildings		1 847	370	240	59	59	59	900	8 100	8 500
Other Land		–	1 833	1 177	–	–	–	–	–	–
Surplus Assets - (Investment or Inventory)		–	–	–	–	–	–	–	–	–
Other		18	458	644	–	12	12	1 520	–	–
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
Computers - software & programming		–	–	–	–	–	–	–	–	–
Other *(list sub-class)*		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	1	42 111	70 480	55 367	39 708	39 190	39 190	55 140	42 804	36 410

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Table 54 MBRR SA34b – Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		–	24 807	9 477	41 785	27 023	27 023	13 250	21 200	17 900
Infrastructure - Road transport		–	1 754	6 800	9 946	8 746	8 746	2 000	–	–
Roads, Pavements & Bridges		–	1 754	6 800	9 946	8 746	8 746	2 000	–	–
Storm water		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	959	653	–	–	–	–	2 500	2 000
Generation		–	959	653	–	–	–	–	–	–
Transmission & Reticulation		–	–	–	–	–	–	–	2 500	2 000
Street Lighting		–	–	–	–	–	–	–	–	–
Infrastructure - Water		–	1 615	1 191	18 300	7 250	7 250	8 650	16 000	15 000
Dams & Reservoirs		–	–	–	18 300	7 250	7 250	8 200	16 000	15 000
Water purification		–	532	–	–	–	–	–	–	–
Reticulation		–	1 083	1 191	–	–	–	450	–	–
Infrastructure - Sanitation		–	19 499	833	13 540	11 027	11 027	1 100	700	900
Reticulation		–	1 748	426	13 137	10 746	10 746	600	700	900
Sewerage purification		–	17 751	407	403	281	281	500	–	–
Infrastructure - Other		–	979	–	–	–	–	1 500	2 000	–
Waste Management		–	–	–	–	–	–	1 500	2 000	–
Transportation	2	–	–	–	–	–	–	–	–	–
Gas		–	–	–	–	–	–	–	–	–
Other	3	–	979	–	–	–	–	–	–	–
Community		–	1 623	729	4 000	4 900	4 900	2 500	2 500	2 500
Parks & gardens		–	–	–	–	–	–	–	–	–
Sportsfields & stadia		–	–	–	–	–	–	2 500	2 500	2 500
Swimming pools		–	–	–	–	–	–	–	–	–
Community halls		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Recreational facilities		–	–	–	4 000	4 900	4 900	–	–	–
Fire, safety & emergency		–	–	–	–	–	–	–	–	–
Security and policing		–	–	–	–	–	–	–	–	–
Buses	7	–	–	–	–	–	–	–	–	–
Clinics		–	–	–	–	–	–	–	–	–
Museums & Art Galleries		–	–	–	–	–	–	–	–	–
Cemeteries		–	1 623	729	–	–	–	–	–	–
Social rental housing	8	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings		–	–	–	–	–	–	–	–	–
Other	9	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Housing development		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Other assets		346	824	20 599	3 553	2 771	2 771	20 900	9 510	8 100
General vehicles		–	–	8 940	322	300	300	1 600	–	–
Specialised vehicles	10	–	–	–	–	–	–	–	–	–
Plant & equipment		346	–	–	419	409	409	–	–	–
Computers - hardware/equipment		–	161	278	12	12	12	–	–	–
Furniture and other office equipment		–	–	–	–	–	–	1 300	1 410	–
Abattoirs		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Civic Land and Buildings		–	–	9 959	1 500	1 200	1 200	–	–	–
Other Buildings		–	295	813	–	–	–	–	4 500	–
Other Land		–	–	–	–	–	–	–	–	–
Surplus Assets - (Investment or Inventory)		–	–	–	–	–	–	–	–	–
Other		–	368	608	1 300	850	850	18 000	3 600	8 100
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
Intangibles		–	396	–	–	–	–	–	–	–
Computers - software & programming		–	396	–	–	–	–	–	–	–
Other *(list sub-class)*		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on renewal of existing assets	1	346	27 650	30 805	49 338	34 694	34 694	36 650	33 210	28 500

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Table 55 MBRR SA34c – Repairs and maintenance expenditure by asset class

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	24 435	23 422	23 762	32 644	31 927	31 927	34 920	38 090	41 513
Infrastructure - Road transport	20 107	17 104	17 873	19 680	19 378	19 378	20 205	22 117	24 183
Roads, Pavements & Bridges	20 107	17 104	17 873	19 680	19 378	19 378	20 205	22 117	24 183
Storm water	–	–	–	–	–	–	–	–	–
Infrastructure - Electricity	2 073	3 272	2 951	3 912	3 832	3 832	4 868	5 297	5 761
Generation	–	–	–	–	–	–	–	–	–
Transmission & Reticulation	2 073	3 272	2 951	3 912	3 832	3 832	4 868	5 297	5 761
Street Lighting	–	–	–	–	–	–	–	–	–
Infrastructure - Water	1 396	1 038	1 588	2 051	2 184	2 184	3 250	3 530	3 832
Dams & Reservoirs	–	–	–	–	–	–	–	–	–
Water purification	–	–	–	–	–	–	–	–	–
Reticulation	1 396	1 038	1 588	2 051	2 184	2 184	3 250	3 530	3 832
Infrastructure - Sanitation	859	2 387	2 694	4 619	4 504	4 504	6 597	7 145	7 736
Reticulation	512	1 210	1 107	2 003	2 003	2 003	3 346	3 614	3 903
Sewerage purification	347	1 177	1 587	2 616	2 501	2 501	3 251	3 531	3 834
Infrastructure - Other	–	(379)	(1 344)	2 382	2 029	2 029	–	–	–
Waste Management	–	–	–	–	–	–	–	–	–
Transportation	–	(379)	(1 344)	2 382	2 029	2 029	–	–	–
Gas	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Community	310	292	494	4 638	4 563	4 563	7 757	7 927	8 601
Parks & gardens	89	55	101	3 712	3 627	3 627	6 173	6 707	7 283
Sportsfields & stadia	36	25	32	32	32	32	36	39	42
Swimming pools	4	12	47	51	51	51	100	108	117
Community halls	–	–	–	–	–	–	–	–	–
Libraries	38	93	122	209	219	219	241	260	281
Recreational facilities	–	–	–	–	–	–	–	–	–
Fire, safety & emergency	24	19	56	72	72	72	81	87	94
Security and policing	–	–	–	–	–	–	–	–	–
Buses	–	–	–	–	–	–	–	–	–
Clinics	117	79	105	407	407	407	454	–	–
Museums & Art Galleries	–	–	–	–	–	–	–	–	–
Cemeteries	3	9	30	154	154	154	672	726	784
Social rental housing	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Other assets	4 527	4 999	5 986	9 553	9 925	9 925	16 441	17 548	18 989
General vehicles	3 389	3 679	4 194	5 178	5 319	5 319	5 757	6 096	6 584
Specialised vehicles	–	–	–	–	–	–	–	–	–
Plant & equipment	–	–	–	–	–	–	–	–	–
Computers - hardware/equipment	–	–	–	–	–	–	–	–	–
Furniture and other office equipment	71	52	184	464	434	434	488	402	434
Abattoirs	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–
Civic Land and Buildings	–	–	–	–	–	–	–	–	–
Other Buildings	1 068	1 268	1 607	3 911	4 172	4 172	10 196	11 050	11 971
Other Land	–	–	–	–	–	–	–	–	–
Surplus Assets - (Investment or Inventory)	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	29 272	28 712	30 241	46 835	46 415	46 415	59 118	63 564	69 104

Ward numbers of projects (excluding equipment / vehicle purchases) for the 2015/2016 capital budget are reflected below:

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Table 56 MBRR SA35 – Future financial implications of the capital budget

Vote Description	Ref	2015/16 Medium Term Revenue & Expenditure Framework			Forecasts	
R thousand		Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Forecast 2018/19	Forecast 2019/20
Capital expenditure	1					
Vote 1 - executive council		3 347	12 848	11 965	5 340	1 875
Vote 2 - corporate services		1 180	1 410	910	50	35
Vote 3 - financial services		300	75	75	–	–
Vote 4 - development & planning		–	50	750	800	800
Vote 5 - health		–	–	–	–	–
Vote 6 - community & social services		2 750	800	600	500	–
Vote 7 - public safety		2 640	4 000	–	–	–
Vote 8 - sport & recreation		5 900	5 070	4 970	5 070	5 070
Vote 9 - environmental protection		–	–	–	–	–
Vote 10 - waste water management		18 900	4 200	8 300	7 300	10 300
Vote 11 - solid waste management		7 620	3 410	–	–	–
Vote 12 - roads & transport		7 443	1 101	5 050	5 250	6 500
Vote 13 - water services		19 010	17 700	16 990	16 400	12 200
Vote 14 - electricty		22 700	25 350	15 300	2 000	1 000
Vote 15 - engineering admin		–	–	–	–	–
List entity summary if applicable						
Total Capital Expenditure		91 790	76 014	64 910	42 710	37 780
Future operational costs by vote	2					
Vote 1 - executive council		167	642	598	267	94
Vote 2 - corporate services		59	71	46	3	2
Vote 3 - financial services		15	4	4	–	–
Vote 4 - development & planning		–	3	38	40	40
Vote 5 - health		–	–	–	–	–
Vote 6 - community & social services		138	40	30	25	–
Vote 7 - public safety		132	200	–	–	–
Vote 8 - sport & recreation		295	254	249	254	254
Vote 9 - environmental protection		–	–	–	–	–
Vote 10 - waste water management		945	210	415	365	515
Vote 11 - solid waste management		381	171	–	–	–
Vote 12 - roads & transport		372	55	253	263	325
Vote 13 - water services		951	885	850	820	610
Vote 14 - electricty		1 135	1 268	765	100	50
Vote 15 - engineering admin		–	–	–	–	–
List entity summary if applicable						
Total future operational costs		4 590	3 801	3 246	2 136	1 889
Future revenue by source	3					
Property rates		1 281	1 384	1 494	1 494	1 494
Property rates - penalties & collection charges						
Service charges - electricity revenue		9 710	10 875	12 180	12 180	12 180
Service charges - water revenue		4 842	5 423	6 074	6 074	6 074
Service charges - sanitation revenue		2 449	2 645	2 856	2 856	2 856
Service charges - refuse revenue		2 108	2 277	2 459	2 459	2 459
Service charges - other						
Rental of facilities and equipment						
List other revenues sources if applicable						
List entity summary if applicable						
Total future revenue		20 389	22 603	25 063	25 063	25 063
Net Financial Implications		75 990	57 212	43 093	19 783	14 606

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Table 57 MBRR SA36 – Detailed capital budget per municipal vote

Municipal Vote/Capital project	Ref	Program/Project description	Individually Approved (Yes/No)	Asset Class	Prior year outcomes		2015/16 Medium Term Revenue & Expenditure Framework			Project information
R thousand	4		6	3	Audited Outcome 2013/14	Current Year 2014/15 Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	New or renewal
Parent municipality:										
List all capital projects grouped by Municipal Vote										
CEMETRIES		Extension of Kookrus Cemetery (MIG)	Yes	*Community - Cemetries*	729	–	–	–	–	Renewal
CEMETRIES		Septic Sewer System Meyerton (Cemeteries)	Yes	*Community - Cemetries*			150	–	–	New
CORPORATE SERVICES ADMIN		Additional Carports	Yes	*Infra. Other - Transportation*	–	250	–	–	–	Renewal
CORPORATE SERVICES ADMIN		12 x Laptops - councillors	Yes	*Other Assets - Computers - Hardwares/Equipment*	–	130	–	–	–	New
CORPORATE SERVICES ADMIN		Laptops	Yes	*Other Assets - Computers - Hardwares/Equipment*	10	–	–	–	–	New
CORPORATE SERVICES ADMIN		Laptops	Yes	*Other Assets - Computers - Hardwares/Equipment*			30	75	75	New
CORPORATE SERVICES ADMIN		Records: 1 Scanners	Yes	*Other Assets - Computers - Hardwares/Equipment*	6	–	–	–	–	
CORPORATE SERVICES ADMIN		Sound system for Council chamber (committees)	Yes	*Other Assets - Computers - Hardwares/Equipment*	–	120	–	–	–	New
CORPORATE SERVICES ADMIN		Thin client device /screen / keyboard / mouse (3 x new posts)	Yes	*Other Assets - Computers - Hardwares/Equipment*	–	70	–	–	–	New
CORPORATE SERVICES ADMIN		Thin client device /screen / keyboard / mouse (3 x new posts)	Yes	*Other Assets - Computers - Hardwares/Equipment*			20	–	–	New
CORPORATE SERVICES ADMIN		Records Randvaal Storage - Shelves	Yes	*Other Assets - Furniture and Other Office Equipment*	171	59	–	–	–	New
CORPORATE SERVICES ADMIN		Vehicle replacements	Yes	*Other Assets - General Vehicles*	164	–	–	–	–	Renewal
CORPORATE SERVICES ADMIN		Vehicle replacements	Yes	*Other Assets - General Vehicles*			250	–	–	Renewal
CORPORATE SERVICES ADMIN		Additional Storage Facilities	Yes	*Other Assets - Other Buildings*	–	170	–	–	–	Renewal
CORPORATE SERVICES ADMIN		Erf 191 Meyerton Farms (Credit Control action)	Yes	*Other Assets - Other Land*	–	230	–	–	–	New
CORPORATE SERVICES ADMIN		Land purchases (expropriations)	Yes	*Other Assets - Other Land*	861	300	–	–	–	New
CORPORATE SERVICES ADMIN		Servitude - Portion 129 of the Farm Bronkhorsfontein	Yes	*Other Assets - Other Land*	15	–	–	–	–	New
CORPORATE SERVICES ADMIN		Furniture and Equipment (3x new posts)	Yes	*Other Assets - Plant & Equipment*			30	–	–	New
COUNCIL BUILDINGS		Projector for use in Council halls	Yes	*Other Assets - Computers - Hardwares/Equipment*		50	–	–	–	New
COUNCIL BUILDINGS		3 x double door fridges (Rothdene & Lakeside)	Yes	*Other Assets - Furniture and Other Office Equipment*		25	–	–	–	New
COUNCIL BUILDINGS		Replacement of Aircon in Mayoral Activity Room	Yes	*Other Assets - Furniture and Other Office Equipment*		25	–	–	–	Renewal
COUNCIL BUILDINGS		Building of guardhouse at main entrance	Yes	*Other Assets - Other Buildings*			–	600	–	New
COUNCIL BUILDINGS		Palisade Fencing (Rollover)	Yes	*Other Assets - Other Buildings*	68	–	–	–	–	New
COUNCIL BUILDINGS		City Hall: Scaffolding/ladder 9 m/Jonno tower ladder 9m	Yes	*Other Assets - Plant & Equipment*	23	–	–	–	–	New
DEVELOPMENT & PLANNING ADMIN		1 x Laptop	Yes	*Other Assets - Computers - Hardwares/Equipment*	–	12	–	–	–	New
DEVELOPMENT & PLANNING ADMIN		Computer Replacements	Yes	*Other Assets - Computers - Hardwares/Equipment*	36	–	–	–	–	New
DEVELOPMENT & PLANNING ADMIN		Thin client device / screen / keyboard / mouse / license/ software	Yes	*Other Assets - Computers - Hardwares/Equipment*	–	50	–	–	–	New
DEVELOPMENT & PLANNING ADMIN		Office Furniture (New Vacancies)	Yes	*Other Assets - Furniture and Other Office Equipment*	–	60	–	–	–	New
ELECTRICITY SERVICES		Quality supply Instruments Nersa	Yes	*Infra. Electricity - Generation*	586	–	–	–	–	New
ELECTRICITY SERVICES		Replace redundant switchgear	Yes	*Infra. Electricity - Generation*			–	1 000	–	Renewal

Municipal Vote/Capital project	Ref	Program/Project description	Individually Approved (Yes/No)	Asset Class	Prior year outcomes		2015/16 Medium Term Revenue & Expenditure Framework			Project information
R thousand	4		6	3	Audited Outcome 2013/14	Current Year 2014/15 Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	New or renewal
ELECTRICITY SERVICES		Risiville Substation (Bulk Contribution)	Yes	*Infra. Electricity - Generation*			7 000	8 000	–	New
ELECTRICITY SERVICES		Risiville Substation (External Loans)	Yes	*Infra. Electricity - Generation*	–	786	–	–	–	New
ELECTRICITY SERVICES		Sandrivier upgrade cables to improve voltage	Yes	*Infra. Electricity - Generation*	578	–	–	–	–	Renewal
ELECTRICITY SERVICES		Sicelo line Servitudes	Yes	*Infra. Electricity - Generation*			300	–	–	New
ELECTRICITY SERVICES		Upgrade lines in Chrissiesfontein	Yes	*Infra. Electricity - Generation*			–	1 500	2 000	Renewal
ELECTRICITY SERVICES		Upgrade RI 3 substation	Yes	*Infra. Electricity - Generation*	–	675	–	–	–	Renewal
ELECTRICITY SERVICES		Upgrade S10 substation	Yes	*Infra. Electricity - Generation*	–	675	–	–	–	Renewal
ELECTRICITY SERVICES		Danie McLean Park Lighting	Yes	*Infra. Electricity - Street Lighting*	–	25	–	–	–	New
ELECTRICITY SERVICES		High Mast Lights & Street lights to unserviced areas	Yes	*Infra. Electricity - Street Lighting*			–	500	500	New
ELECTRICITY SERVICES		High mast lights De Deur	Yes	*Infra. Electricity - Street Lighting*	–	959	–	–	–	New
ELECTRICITY SERVICES		High mast lights Sicelo	Yes	*Infra. Electricity - Street Lighting*	–	750	–	–	–	New
ELECTRICITY SERVICES		Streetlights Daleside (Carry Over)	Yes	*Infra. Electricity - Street Lighting*	476	5	–	–	–	New
ELECTRICITY SERVICES		Streetlights in De Deur	Yes	*Infra. Electricity - Street Lighting*	1 436	–	–	–	–	New
ELECTRICITY SERVICES		Streetlights in general	Yes	*Infra. Electricity - Street Lighting*	–	250	–	–	–	New
ELECTRICITY SERVICES		Streetlights in Henley on Klip	Yes	*Infra. Electricity - Street Lighting*	–	750	–	–	–	New
ELECTRICITY SERVICES		Streetlights in Henley on Klip (Carry Over)	Yes	*Infra. Electricity - Street Lighting*	638	362	–	–	–	New
ELECTRICITY SERVICES		Electrical Reticulation (new areas)	Yes	*Infra. Electricity - Transmission & Reticulation*			–	5 000	–	New
ELECTRICITY SERVICES		Electrification Projects	Yes	*Infra. Electricity - Transmission & Reticulation*			4 000	6 000	10 000	New
ELECTRICITY SERVICES		Energy Efficiency (EEDSMG)	Yes	*Infra. Electricity - Transmission & Reticulation*	8 931	–	–	–	–	Renewal
ELECTRICITY SERVICES		Installation of Auto Re-closers	Yes	*Infra. Electricity - Transmission & Reticulation*	570	–	–	–	–	Renewal
ELECTRICITY SERVICES		New connections	Yes	*Infra. Electricity - Transmission & Reticulation*	–	500	–	–	–	New
ELECTRICITY SERVICES		New Connections	Yes	*Infra. Electricity - Transmission & Reticulation*			500	500	500	New
ELECTRICITY SERVICES		New OCB at G1 Sub	Yes	*Infra. Electricity - Transmission & Reticulation*	–	120	–	–	–	New
ELECTRICITY SERVICES		Prepay PLC meters	Yes	*Infra. Electricity - Transmission & Reticulation*	–	1 000	–	–	–	New
ELECTRICITY SERVICES		Prepay PLC meters	Yes	*Infra. Electricity - Transmission & Reticulation*			2 000	2 000	–	New
ELECTRICITY SERVICES		Ripple Controllers	Yes	*Infra. Electricity - Transmission & Reticulation*	–	200	–	–	–	New
ELECTRICITY SERVICES		Rissiville Substation (Bulk Contribution)	Yes	*Infra. Electricity - Transmission & Reticulation*	637	–	–	–	–	New
ELECTRICITY SERVICES		Sandriver Upgrade Cables to Improve Voltage (Carry Over)	Yes	*Infra. Electricity - Transmission & Reticulation*	–	31	–	–	–	Renewal
ELECTRICITY SERVICES		Sicelo Bulk Network (Erf 78 to 204)	Yes	*Infra. Electricity - Transmission & Reticulation*	1 540	–	–	–	–	New
ELECTRICITY SERVICES		Sicelo Bulk Network (Erf 78 to 204) (Carry Over)	Yes	*Infra. Electricity - Transmission & Reticulation*	–	673	–	–	–	New
ELECTRICITY SERVICES		Sicelo Elec Network (Erf 204) (Carry Over)	Yes	*Infra. Electricity - Transmission & Reticulation*	–	599	–	–	–	New
ELECTRICITY SERVICES		Sicelo Elec Network (Erf 204) (Carry Over)	Yes	*Infra. Electricity - Transmission & Reticulation*			2 000	–	–	New

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Municipal Vote/Capital project	Ref		Individually Approved (Yes/No)	Asset Class	Prior year outcomes		2015/16 Medium Term Revenue & Expenditure Framework			Project information
R thousand	4	Program/Project description	6	3	Audited Outcome 2013/14	Current Year 2014/15 Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	New or renewal
ELECTRICITY SERVICES		Station Road Upgrade Cables	Yes	*Infra. Electricity - Transmission & Reticulation*	–	100	–	–	–	Renewal
ELECTRICITY SERVICES		Feeder supply to S16	Yes	*Infra. Sanitation - Reticulation*			–	500	–	New
ELECTRICITY SERVICES		Cable fault detector	Yes	*Other Assets - Computers - Hardwares/Equipment*	69	–	–	–	–	New
ELECTRICITY SERVICES		Aircons New	Yes	*Other Assets - Furniture and Other Office Equipment*	16	–	–	–	–	New
ELECTRICITY SERVICES		1 x New Land Cruizer (HP) (Rollover)	Yes	*Other Assets - General Vehicles*	487	–	–	–	–	New
ELECTRICITY SERVICES		2 x Minibus	Yes	*Other Assets - General Vehicles*	–	291	–	–	–	New
ELECTRICITY SERVICES		2 x new half ton LDV's (replacement)	Yes	*Other Assets - General Vehicles*	295	–	–	–	–	Renewal
ELECTRICITY SERVICES		Land cruisers	Yes	*Other Assets - General Vehicles*			700	–	–	New
ELECTRICITY SERVICES		Extention to building + equipment (network control officers)	Yes	*Other Assets - Other Buildings*	–	530	–	–	–	Renewal
ELECTRICITY SERVICES		Upgrade of ablutions facilities - Elec Workshop	Yes	*Other Assets - Other Buildings*	98	–	–	–	–	Renewal
ELECTRICITY SERVICES		1x TLB (HP)	Yes	*Other Assets - Plant & Equipment*	–	789	–	–	–	New
ELECTRICITY SERVICES		2 x Air Driven Compactors	Yes	*Other Assets - Plant & Equipment*	–	190	–	–	–	New
ELECTRICITY SERVICES		75mm Grunumat Moll Drill	Yes	*Other Assets - Plant & Equipment*	–	242	–	–	–	New
ELECTRICITY SERVICES		Cable Feeders to consolidate Emfuleni Connections	Yes	*Other Assets - Plant & Equipment*			–	–	2 000	New
ELECTRICITY SERVICES		Cherry Picker	Yes	*Other Assets - Plant & Equipment*			400	–	–	New
ELECTRICITY SERVICES		Crane Truck (HP)	Yes	*Other Assets - Plant & Equipment*	959	–	–	–	–	New
ELECTRICITY SERVICES		Portable Cherry Picker	Yes	*Other Assets - Plant & Equipment*	–	400	–	–	–	New
ELECTRICITY SERVICES		Wacker	Yes	*Other Assets - Plant & Equipment*	–	83	–	–	–	New
ENGINEERING ADMIN		Sicelo Basic Services	Yes	*Infra. Other - Other*			4 700	–	–	Renewal
ENGINEERING ADMIN		Sicelo Basic Services (Carry over)	Yes	*Infra. Other - Other*	608	850	–	–	–	New
ENGINEERING ADMIN		Sicelo Basic Services (Carry over)	Yes	*Infra. Other - Other*			450	–	–	New
ENGINEERING ADMIN		Computer Equipment (Thin client technology)	Yes	*Other Assets - Computers - Hardwares/Equipment*	–	100	–	–	–	New
ENGINEERING ADMIN		Engineering Computers	Yes	*Other Assets - Computers - Hardwares/Equipment*			200	50	–	New
ENGINEERING ADMIN		Laptop (MIG)	Yes	*Other Assets - Computers - Hardwares/Equipment*	–	14	–	–	–	New
ENGINEERING ADMIN		Vehicle replacements	Yes	*Other Assets - General Vehicles*			250	–	–	Renewal
ENGINEERING ADMIN		CBD Phase 4	Yes	*Other Assets - Other Buildings*	9 959	–	–	–	–	Renewal
ENGINEERING ADMIN		Furniture and Equipment	Yes	*Other Assets - Plant & Equipment*			200	300	300	New
FINANCIAL SERVICES		IT Equipment (Computers and Printers for replacement)	Yes	*Other Assets - Computers - Hardwares/Equipment*			50	75	75	New
FINANCIAL SERVICES		IT Equipment (Computers and Printers for replacement) (FMG)	Yes	*Other Assets - Computers - Hardwares/Equipment*	–	40	–	–	–	New
FINANCIAL SERVICES		SCM: Computers (New Vacancies) (FMG)	Yes	*Other Assets - Computers - Hardwares/Equipment*	20	–	–	–	–	New
FINANCIAL SERVICES		SCM: Computers (Replacements) (FMG)	Yes	*Other Assets - Computers - Hardwares/Equipment*	30	–	–	–	–	Renewal
FINANCIAL SERVICES		SCM: Recording System (FMG)	Yes	*Other Assets - Computers - Hardwares/Equipment*	6	–	–	–	–	New

Municipal Vote/Capital project	Ref		Individually Approved (Yes/No)	Asset Class	Prior year outcomes		2015/16 Medium Term Revenue & Expenditure Framework			Project information
R thousand	4	Program/Project description	6	3	Audited Outcome 2013/14	Current Year 2014/15 Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	New or renewal
FINANCIAL SERVICES		SCM: Stores upgrades (security cameras and sprinkler system)	Yes	*Other Assets - Computers - Hardwares/Equipment*	99	–	–	–	–	Renewal
FINANCIAL SERVICES		Furniture and fittings and Stores building	Yes	*Other Assets - Furniture and Other Office Equipment*	–	25	–	–	–	New
FINANCIAL SERVICES		Office Furniture (New Vacancies) (FMG)	Yes	*Other Assets - Furniture and Other Office Equipment*	59	40	–	–	–	New
FINANCIAL SERVICES		Vehicle Replacement (LDV) Assets	Yes	*Other Assets - General Vehicles*			250	–	–	Renewal
FINANCIAL SERVICES		SCM: Electronic Stacker (FMG)	Yes	*Other Assets - Plant & Equipment*	–	20	–	–	–	New
FIRE SERVICES		Fire Station Vaal Marina (MIG)	Yes	*Community - Fire, Safety & Emergency*	39	–	–	–	–	New
FIRE SERVICES		Fire Station Vaal Marina (MIG)	Yes	*Community - Fire, Safety & Emergency*			2 000	4 000	–	New
FIRE SERVICES		18 inch PPV Monitor	Yes	*Other Assets - Computers - Hardwares/Equipment*	15	–	–	–	–	New
FIRE SERVICES		Blitzfire oscillating portable monitor	Yes	*Other Assets - Computers - Hardwares/Equipment*	41	–	–	–	–	New
FIRE SERVICES		Upgrading of CCTV (UPS-10KVA 15 MINS)	Yes	*Other Assets - Computers - Hardwares/Equipment*	25	–	–	–	–	Renewal
FIRE SERVICES		Upgrading of CCTV (UPS-15KVA 15 MINS)	Yes	*Other Assets - Computers - Hardwares/Equipment*	50	–	–	–	–	Renewal
FIRE SERVICES		1 x Fire Cruizer (Rollover)	Yes	*Other Assets - General Vehicles*	424	–	–	–	–	New
FIRE SERVICES		1 x Toyota Land Cruiser Grassfire Vehicle (HP)	Yes	*Other Assets - General Vehicles*	439	–	–	–	–	New
FIRE SERVICES		People Transporter	Yes	*Other Assets - General Vehicles*	–	308	–	–	–	New
FIRE SERVICES		Training Simulator (Aisco Fire Trainer)	Yes	*Other Assets - Other*	–	522	–	–	–	New
FIRE SERVICES		2 x Containers for training area (Simulation of fire area)	Yes	*Other Assets - Plant & Equipment*	51	–	–	–	–	New
FIRE SERVICES		5x Fire Trailers	Yes	*Other Assets - Plant & Equipment*	125	–	–	–	–	New
IT		IT Network Infrastructure	Yes	*Other Assets - Computers - Hardwares/Equipment*	594	470	–	–	–	New
IT		IT Network Infrastructure	Yes	*Other Assets - Computers - Hardwares/Equipment*			500	500	500	New
IT		Network switches	Yes	*Other Assets - Computers - Hardwares/Equipment*	38	–	–	–	–	New
LIBRARIES		Book Security Systems (DAC)	Yes	*Community - Libraries*			1 000			New
LIBRARIES		De Deur Library Books (DAC)	Yes	*Community - Libraries*			60			New
LIBRARIES		Furniture & Equipment (DSRAC)	Yes	*Community - Libraries*	87	546	–	–	–	New
LIBRARIES		HOK Library Books (DAC)	Yes	*Community - Libraries*			60			New
LIBRARIES		Lakeside Library (MIG)	Yes	*Community - Libraries*	4 826	–	–	–	–	New
LIBRARIES		Lakeside Library Books (DAC)	Yes	*Community - Libraries*			500	500	500	New
LIBRARIES		Lakeside Library Furniture (DAC)	Yes	*Community - Libraries*			300	200	100	New
LIBRARIES		Library Books (DAC)	Yes	*Community - Libraries*	210	500	–	–	–	New
LIBRARIES		Meyerton Library Books (DAC)	Yes	*Community - Libraries*			170			New
LIBRARIES		Randvaal Library Books (DAC)	Yes	*Community - Libraries*			60			New
LIBRARIES		Sicelo Library Books (DAC)	Yes	*Community - Libraries*			150			New
LOCAL ECONOMIC DEVELOPMENT		Shelters for Informal Traders (MIG)	Yes	*Other Assets - Other*				50	750	New

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Municipal Vote/Capital project	Ref		Individually Approved (Yes/No)	Asset Class	Prior year outcomes		2015/16 Medium Term Revenue & Expenditure Framework			Project information
R thousand	4	Program/Project description	6	3	Audited Outcome 2013/14	Current Year 2014/15 Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	New or renewal
MAIN SEWER		Extend Sewer Network	Yes	*Infra. Sanitation - Reticulation*	431	–	–	–	–	Renewal
MAIN SEWER		Extend Sewer Network	Yes	*Infra. Sanitation - Reticulation*			500	500	600	Renewal
MAIN SEWER		Extension to Daleside Sewer (MIG)	Yes	*Infra. Sanitation - Reticulation*	400	2 600	–	–	–	Renewal
MAIN SEWER		Extension to Daleside Sewer (MIG)	Yes	*Infra. Sanitation - Reticulation*			3 800	3 000	7 000	Renewal
MAIN SEWER		Henley on Klip Sewers (MIG)	Yes	*Infra. Sanitation - Reticulation*			–	–	–	New
MAIN SEWER		Honey Sucker (10 Kl) on trailer	Yes	*Infra. Sanitation - Reticulation*			600	–	–	New
MAIN SEWER		Mamello Bulk Sewage (MIG)	Yes	*Infra. Sanitation - Reticulation*	300	198	–	–	–	New
MAIN SEWER		Mamello Bulk Sewage (MIG)	Yes	*Infra. Sanitation - Reticulation*			2 340	–	–	New
MAIN SEWER		Mamello Bulk Sewer Servitude	Yes	*Infra. Sanitation - Reticulation*	42	–	–	–	–	New
MAIN SEWER		Replacement Pumps	Yes	*Infra. Sanitation - Reticulation*			600	700	700	Renewal
MAIN SEWER		Security & Telementary at pump stations (Rollover)	Yes	*Infra. Sanitation - Reticulation*	26	–	–	–	–	New
MAIN SEWER		Underground Cable Locator	Yes	*Infra. Sanitation - Reticulation*	–	88	–	–	–	New
MAIN SEWER		Upgrade of Sanitation Sicelo & Informal Settlements (Carry Over)	Yes	*Infra. Sanitation - Reticulation*	2 675	–	–	–	–	Renewal
MAIN SEWER		Upgrade of Sewers Sicelo (MIG)	Yes	*Infra. Sanitation - Reticulation*	8 500	7 000	–	–	–	Renewal
MAIN SEWER		Upgrade Sewage Network (MIG)	Yes	*Infra. Sanitation - Reticulation*			9 000	–	–	Renewal
MAIN SEWER		Upgrade Sewer Pump Stations & Rising Mains (including pumps)	Yes	*Infra. Sanitation - Reticulation*	–	740	–	–	–	Renewal
MAIN SEWER		Bakkie Utility 2 seater	Yes	*Other Assets - General Vehicles*			400	–	–	New
MAIN SEWER		Double Cabs	Yes	*Other Assets - General Vehicles*			760	–	–	New
MAIN SEWER		Power Rodder - Roll-Over	Yes	*Other Assets - Other*	51	–	–	–	–	New
MAIN SEWER		Crane for Crane Truck	Yes	*Other Assets - Plant & Equipment*	209	–	–	–	–	New
MAIN SEWER		Drilling Machine (Carry Over)	Yes	*Other Assets - Plant & Equipment*	–	401	–	–	–	New
MAIN SEWER		Handheld Compactor	Yes	*Other Assets - Plant & Equipment*	37	–	–	–	–	New
MAIN SEWER		Tipper Truck (Shared with water) HP - (Rollover)	Yes	*Other Assets - Plant & Equipment*	426	–	–	–	–	New
MAIN SEWER		TLB	Yes	*Other Assets - Plant & Equipment*			900	–	–	New
MANAGEMENT SERVICES		1 x Printer (Payday Reports)	Yes	*Other Assets - Computers - Hardwares/Equipment*	16		–	–		
MANAGEMENT SERVICES		Clocking System	Yes	*Other Assets - Computers - Hardwares/Equipment*	–	600	–	–	–	New
MANAGEMENT SERVICES		Clocking System	Yes	*Other Assets - Computers - Hardwares/Equipment*			300	200	300	New
MANAGEMENT SERVICES		Computers	Yes	*Other Assets - Computers - Hardwares/Equipment*	–	15	–	–	–	New
MANAGEMENT SERVICES		Computers	Yes	*Other Assets - Computers - Hardwares/Equipment*			10	10	10	New
MANAGEMENT SERVICES		Laptop	Yes	*Other Assets - Computers - Hardwares/Equipment*	8	12	–	–	–	New
MANAGEMENT SERVICES		Laptop	Yes	*Other Assets - Computers - Hardwares/Equipment*			15	–	–	New
MANAGEMENT SERVICES		Lockable Filing Cabinets	Yes	*Other Assets - Furniture and Other Office Equipment*	–	40	–	–	–	New

Municipal Vote/Capital project	Ref		Individually Approved (Yes/No)	Asset Class	Prior year outcomes		2015/16 Medium Term Revenue & Expenditure Framework			Project information
R thousand	4	Program/Project description	6	3	Audited Outcome 2013/14	Current Year 2014/15 Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	New or renewal
MANAGEMENT SERVICES		Lockable Filing Cabinets	Yes	*Other Assets - Furniture and Other Office Equipment*			10	10	10	New
MANAGEMENT SERVICES		Office Furniture	Yes	*Other Assets - Furniture and Other Office Equipment*	–	56	–	–	–	New
MANAGEMENT SERVICES		Office Furniture	Yes	*Other Assets - Furniture and Other Office Equipment*			15	15	15	New
MANAGEMENT SERVICES		HR Building Renovations	Yes	*Other Assets - Other Buildings*	111	150	–	–	–	Renewal
MAYOR'S OFFICE		Additional Vehicle	Yes	*Other Assets - General Vehicles*	–	225	–	–	–	New
MECHANICAL WORKSHOP		Software for diagnostic machine	Yes	*Intangible Assets - Softwares*	–	12	–	–	–	New
MECHANICAL WORKSHOP		Camera around workshop	Yes	*Other Assets - Computers - Hardwares/Equipment*	30	10	–	–	–	New
MECHANICAL WORKSHOP		New Vehicle (Carry Over)	Yes	*Other Assets - Computers - Hardwares/Equipment*	–	11	–	–	–	New
MECHANICAL WORKSHOP		Tyre Store	Yes	*Other Assets - Other Buildings*	65	–	–	–	–	Renewal
MECHANICAL WORKSHOP		Workshop roof extention	Yes	*Other Assets - Other Buildings*	68	–	–	–	–	Renewal
MECHANICAL WORKSHOP		1 x 2 Post lift	Yes	*Other Assets - Plant & Equipment*	31	–	–	–	–	New
MECHANICAL WORKSHOP		1" Drive Heavy duty sockets	Yes	*Other Assets - Plant & Equipment*	11	–	–	–	–	New
MECHANICAL WORKSHOP		1" Drive T-Bar	Yes	*Other Assets - Plant & Equipment*	8	–	–	–	–	New
MECHANICAL WORKSHOP		1/2" Drive Heavy duty sockets	Yes	*Other Assets - Plant & Equipment*	4	–	–	–	–	New
MECHANICAL WORKSHOP		4 x Toolboxs (complete)	Yes	*Other Assets - Plant & Equipment*	52	–	–	–	–	New
MECHANICAL WORKSHOP		4 x Work Benches + Cupboards	Yes	*Other Assets - Plant & Equipment*	17	–	–	–	–	New
MECHANICAL WORKSHOP		4" Vices	Yes	*Other Assets - Plant & Equipment*	6	–	–	–	–	New
MECHANICAL WORKSHOP		CO2 welder	Yes	*Other Assets - Plant & Equipment*	8	–	–	–	–	New
MECHANICAL WORKSHOP		Large grinder	Yes	*Other Assets - Plant & Equipment*	2	–	–	–	–	New
MECHANICAL WORKSHOP		Torgue wrench 140 - 760 NM	Yes	*Other Assets - Plant & Equipment*	12	–	–	–	–	New
MECHANICAL WORKSHOP		Tressels	Yes	*Other Assets - Plant & Equipment*	17	–	–	–	–	New
MUNICIPAL MANAGER		Furniture for the Savanna City Project Manager	Yes	*Other Assets - Furniture and Other Office Equipment*	80	–	–	–	–	New
PARKS		2.0 LDV (New)	Yes	*Other Assets - General Vehicles*	217	307	–	–	–	New
PARKS		2.0 LDV (New)	Yes	*Other Assets - General Vehicles*			250	–	–	New
PARKS		Electric Sliding Gate (Motor Gate)	Yes	*Other Assets - Other*	–	30	–	–	–	New
PARKS		1 X Linemarker	Yes	*Other Assets - Plant & Equipment*	12	–	–	–	–	New
PARKS		10 X Brush cutters	Yes	*Other Assets - Plant & Equipment*			60	80	80	New
PARKS		2 X Large Chainsaws	Yes	*Other Assets - Plant & Equipment*	26	27	–	–	–	New
PARKS		2 X Large Chainsaws	Yes	*Other Assets - Plant & Equipment*			–	40	40	New
PARKS		2 x Swing axle watercart	Yes	*Other Assets - Plant & Equipment*			100	100	50	New
PARKS		2 X Tandem high Trailer	Yes	*Other Assets - Plant & Equipment*			100	100	50	New
PARKS		3 Ton trucks with canopy (HP)	Yes	*Other Assets - Plant & Equipment*	351	458	–	–	–	New

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Municipal Vote/Capital project	Ref		Individually Approved (Yes/No)	Asset Class	Prior year outcomes		2015/16 Medium Term Revenue & Expenditure Framework			Project information
R thousand	4	Program/Project description	6	3	Audited Outcome 2013/14	Current Year 2014/15 Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	New or renewal
SAVANNA CITY		Mini Transfer	Yes	*Infra. Other - Waste Management*			–	200	1 000	New
SOCIAL SERVICES ADMIN		Computers and Hardware (Groen Sebenza)	Yes	*Other Assets - Computers - Hardwares/Equipment*	–	20	–	–	–	New
SOCIAL SERVICES ADMIN		Equipment - ECD Centre	Yes	*Other Assets - Furniture and Other Office Equipment*	–	63	–	–	–	New
SOCIAL SERVICES ADMIN		Furniture (Groen Sebenza)	Yes	*Other Assets - Furniture and Other Office Equipment*	–	30	–	–	–	New
SOCIAL SERVICES ADMIN		Vehicle replacements	Yes	*Other Assets - General Vehicles*	183	–	–	–	–	New
SOCIAL SERVICES ADMIN		Vehicle replacements	Yes	*Other Assets - General Vehicles*			250	–	–	Renew al
SOCIAL SERVICES ADMIN		De Deur Offices Security Upgrade	Yes	*Other Assets - Other*	–	300	–	–	–	Renew al
SOCIAL SERVICES ADMIN		Generator - De Deur Office	Yes	*Other Assets - Other Buildings*	–	37	–	–	–	New
SOCIAL SERVICES ADMIN		Furniture and Equipment	Yes	*Other Assets - Plant & Equipment*			50	100	–	New
SOLID WASTE MANAGEMENT		Galloway Buy Back Centre	Yes	*Infra. Other - Waste Management*	–	490	–	–	–	New
SOLID WASTE MANAGEMENT		Galloway Buy Back Centre	Yes	*Infra. Other - Waste Management*			1 300	1 410	–	Renew al
SOLID WASTE MANAGEMENT		Upgr Vaalmarina landfill Site (GS/SA/8368/11/12 (MIG)	Yes	*Infra. Other - Waste Management*			1 500	–	–	Renew al
SOLID WASTE MANAGEMENT		Upgr Vaalmarina Trf Station (GS/GA/83621/11/12)(MIG)	Yes	*Infra. Other - Waste Management*			–	2 000	–	Renew al
SOLID WASTE MANAGEMENT		Security System (Galloway/Kliprivier Trf Stations)	Yes	*Other Assets - Computers - Hardwares/Equipment*	10	–	–	–	–	New
SOLID WASTE MANAGEMENT		Grab Truck	Yes	*Other Assets - General Vehicles*			1 800	–	–	New
SOLID WASTE MANAGEMENT		LDV	Yes	*Other Assets - General Vehicles*	198	–	–	–	–	New
SOLID WASTE MANAGEMENT		LDV	Yes	*Other Assets - General Vehicles*			250	–	–	New
SOLID WASTE MANAGEMENT		Tipper Truck	Yes	*Other Assets - General Vehicles*	1 077	–	–	–	–	New
SOLID WASTE MANAGEMENT		Tipper Truck	Yes	*Other Assets - General Vehicles*			1 400	–	–	New
SOLID WASTE MANAGEMENT		Skip Bins	Yes	*Other Assets - Other*	–	242	–	–	–	New
SOLID WASTE MANAGEMENT		Boom gate for Walkerville landfill site	Yes	*Other Assets - Other Buildings*	–	12	–	–	–	New
SOLID WASTE MANAGEMENT		1 x 3 Ton Truck (HP)	Yes	*Other Assets - Plant & Equipment*	–	458	–	–	–	New
SOLID WASTE MANAGEMENT		1 x Landfill Compactor	Yes	*Other Assets - Plant & Equipment*	1 873	–	–	–	–	New
SOLID WASTE MANAGEMENT		1 x TLB (HP)	Yes	*Other Assets - Plant & Equipment*	–	789	–	–	–	New
SOLID WASTE MANAGEMENT		Rear End Loader Compactor (REL)	Yes	*Other Assets - Plant & Equipment*	–	2 000	–	–	–	New
SOLID WASTE MANAGEMENT		Water Tanker	Yes	*Other Assets - Plant & Equipment*			800	–	–	New
SPEAKER'S OFFICE		Laptop Requirements-speakers office	Yes	*Other Assets - Computers - Hardwares/Equipment*	–	15	–	–	–	New
SPEAKER'S OFFICE		1 x Vehicle (Rollover)	Yes	*Other Assets - General Vehicles*	270	–	–	–	–	New
SPEAKER'S OFFICE		2 x Vehicle (Rollover)	Yes	*Other Assets - General Vehicles*	270	–	–	–	–	New
SPORT & RECREATION		Lakeside Sport Centre (MIG)	Yes	*Community - Sportfield & Stadiums*	1 304	4 900	–	–	–	Renew al
SPORT & RECREATION		Lakeside Sport Centre (MIG)	Yes	*Community - Sportfield & Stadiums*			2 500	2 500	2 500	Renew al
SPORT & RECREATION		Other sports projects	Yes	*Community - Sportfield & Stadiums*			–	2 000	2 000	New

Municipal Vote/Capital project	Ref		Individually Approved (Yes/No)	Asset Class	Prior year outcomes		2015/16 Medium Term Revenue & Expenditure Framework			Project information
R thousand	4	Program/Project description	6	3	Audited Outcome 2013/14	Current Year 2014/15 Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	New or renewal
PARKS		3 Ton trucks with canopy (HP) (Roll-Over)	Yes	*Other Assets - Plant & Equipment*	328		–	–	–	
PARKS		4 X Kudus	Yes	*Other Assets - Plant & Equipment*	–	66	–	–	–	New
PARKS		4 X Kudus	Yes	*Other Assets - Plant & Equipment*			80	80	80	New
PARKS		4 X Slashers	Yes	*Other Assets - Plant & Equipment*	112	100	–	–	–	New
PARKS		4 X Slashers	Yes	*Other Assets - Plant & Equipment*			120	–	–	New
PARKS		Brush cutters	Yes	*Other Assets - Plant & Equipment*	–	89	–	–	–	New
PARKS		Generator	Yes	*Other Assets - Plant & Equipment*	–	40	–	–	–	New
PARKS		Slasher Replacement (Insurance)	Yes	*Other Assets - Plant & Equipment*	–	25	–	–	–	Renew al
PARKS		Tractor (HP)	Yes	*Other Assets - Plant & Equipment*	245	–	–	–	–	New
PARKS		Tractor (HP)	Yes	*Other Assets - Plant & Equipment*			350	–	–	New
PARKS		Tractor Replacement (Insurance)	Yes	*Other Assets - Plant & Equipment*	–	300	–	–	–	Renew al
PURIFICATION		Debottlenecking of Meyerton Water Treatment Works	Yes	*Infra. Sanitation - Sewerage Purification*	407	406	–	–	–	New
PURIFICATION		Debottlenecking of Meyerton Water Treatment Works (Carry Over)	Yes	*Infra. Sanitation - Sewerage Purification*	–	281	–	–	–	New
PURIFICATION		Double Cab Truck	Yes	*Other Assets - General Vehicles*	–	347	–	–	–	New
PURIFICATION		Portable Laboratory Kit	Yes	*Other Assets - Plant & Equipment*			70	–	–	New
PURIFICATION		Replacement of mixer waste water treatment plant (Meverton)	Yes	*Other Assets - Plant & Equipment*			500	–	–	Renew al
ROADS & STORMWATER		Gravel to Tar Phase 4 (MIG)	Yes	*Infra. Road Transp - Roads, Pavements & Bridges*	7 504	10 984	–	–	–	New
ROADS & STORMWATER		Gravel to Tar Phase 4 (MIG)	Yes	*Infra. Road Transp - Roads, Pavements & Bridges*			4 443	1 001	4 350	New
ROADS & STORMWATER		Mamello Access Road (MIG)	Yes	*Infra. Road Transp - Roads, Pavements & Bridges*	399	–	–	–	–	New
ROADS & STORMWATER		Mamello Access Road (MIG)	Yes	*Infra. Road Transp - Roads, Pavements & Bridges*			100	–	–	New
ROADS & STORMWATER		Mamello Access Road Servitudes	Yes	*Infra. Road Transp - Roads, Pavements & Bridges*			–		200	Renew al
ROADS & STORMWATER		Upgrade Gravel Roads (Carry Over)	Yes	*Infra. Road Transp - Roads, Pavements & Bridges*	–	1 540	–	–	–	Renew al
ROADS & STORMWATER		Upgrade intersections	Yes	*Infra. Road Transp - Roads, Pavements & Bridges*	868	–	–	–	–	Renew al
ROADS & STORMWATER		Upgrade intersections	Yes	*Infra. Road Transp - Roads, Pavements & Bridges*			2 000	–	–	Renew al
ROADS & STORMWATER		Upgrade Intersections (Carry Over)	Yes	*Infra. Road Transp - Roads, Pavements & Bridges*	–	3 892	–	–	–	Renew al
ROADS & STORMWATER		Upgrade Jan Neethling Street (Carry Over)	Yes	*Infra. Road Transp - Roads, Pavements & Bridges*	2 686	3 314	–	–	–	Renew al
ROADS & STORMWATER		Upgrade of Jan Neethligh Street (TLT) (Rollover)	Yes	*Infra. Road Transp - Roads, Pavements & Bridges*	3 245	–	–	–	–	Renew al
ROADS & STORMWATER		Purchase of ERF 1009 HOK (Rollovers)	Yes	*Other Assets - Other Land*	247	–	–	–	–	New
ROADS & STORMWATER		Purchase of Erf 1023 Meyerton (servitude)	Yes	*Other Assets - Other Land*	–	307	–	–	–	New
ROADS & STORMWATER		1 4x4 TLB Case (HP)	Yes	*Other Assets - Plant & Equipment*	865	–	–	–	–	New
ROADS & STORMWATER		3 Ton Flatbed truck (HP)	Yes	*Other Assets - Plant & Equipment*	–	458	–	–	–	New
ROADS & STORMWATER		Bomac Roller with Trailer	Yes	*Other Assets - Plant & Equipment*	190	–	–	–	–	New

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Municipal Vote/Capital project	Ref		Individually Approved (Yes/No)	Asset Class	Prior year outcomes		2015/16 Medium Term Revenue & Expenditure Framework			Project information
R thousand	4	Program/Project description	6	3	Audited Outcome 2013/14	Current Year 2014/15 Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	New or renewal
ROADS & STORMWATER		Identification and Establishment of Borrow Pit	Yes	*Other Assets - Plant & Equipment*			–	100	500	New
ROADS & STORMWATER		Water Tanker	Yes	*Other Assets - Plant & Equipment*			900	–	–	New
SAVANNA CITY		Building of informal trading facilities	Yes	*Community - Other*	–	300	–	–	–	New
SAVANNA CITY		Development of Park - Ext 3	Yes	*Community - Parks & Gardens*	–	300	–	–	–	New
SAVANNA CITY		Development of Park - Ext 1	Yes	*Community - Parks & Gardens*	–	110	–	–	–	New
SAVANNA CITY		Development of Parks	Yes	*Community - Parks & Gardens*			300	500	600	New
SAVANNA CITY		Building of mini waste transfer station	Yes	*Infra. Other - Waste Management*	–	200	–	–	–	New
SAVANNA CITY		Buy Back Centre	Yes	*Infra. Other - Waste Management*			–	4 500	–	New
SAVANNA CITY		Computer Hardware	Yes	*Other Assets - Computers - Hardwares/Equipment*	–	40	–	–	–	New
SAVANNA CITY		Computer hardware	Yes	*Other Assets - Computers - Hardwares/Equipment*			–	20	20	New
SAVANNA CITY		Motor Vehicles	Yes	*Other Assets - General Vehicles*	–	510	–	–	–	New
SAVANNA CITY		Motor vehicles	Yes	*Other Assets - General Vehicles*			–	–	–	New
SAVANNA CITY		Prefabricated Site Office	Yes	*Other Assets - Other Buildings*	–	160	–	–	–	New
SAVANNA CITY		1 X LDV and Trailer	Yes	*Other Assets - Plant & Equipment*			200	–	300	New
SAVANNA CITY		Brushcutters	Yes	*Other Assets - Plant & Equipment*			30	–	30	New
SAVANNA CITY		Chainsaws	Yes	*Other Assets - Plant & Equipment*			12	13	–	New
SAVANNA CITY		Equipment	Yes	*Other Assets - Plant & Equipment*	–	20	–	–	–	New
SAVANNA CITY		Equipment	Yes	*Other Assets - Plant & Equipment*			–	–	–	New
SAVANNA CITY		Furniture	Yes	*Other Assets - Plant & Equipment*	–	100	–	–	–	New
SAVANNA CITY		Furniture	Yes	*Other Assets - Plant & Equipment*			–	40	40	New
SAVANNA CITY		REL Compactor	Yes	*Other Assets - Plant & Equipment*			1 500	–	–	New
SAVANNA CITY		Skip Bins	Yes	*Other Assets - Plant & Equipment*			–	–	500	New
SAVANNA CITY		Slasher	Yes	*Other Assets - Plant & Equipment*			35	35	35	New
SAVANNA CITY		Street Litter Bins	Yes	*Other Assets - Plant & Equipment*			–	–	–	New
SAVANNA CITY		Swing Axle Watercart	Yes	*Other Assets - Plant & Equipment*			–	–	50	New
SAVANNA CITY		Ton Truck and Trailer	Yes	*Other Assets - Plant & Equipment*			–	–	500	New
SAVANNA CITY		Tractor	Yes	*Other Assets - Plant & Equipment*			350	–	350	New
SAVANNA CITY		1 X Depot Building (Board room, Kitchen, Office, Change room and Ablutions (Male and Female), 8 X Carport, Storeroom, Fenced with electric gate and alarm)	Yes	*Other Assets - Other Buildings*			700	7 000	8 000	New
SAVANNA CITY		Informal Trading Facilities	Yes	*Community - Other*			200	500	500	New
SAVANNA CITY		Kudus	Yes	*Other Assets - Plant & Equipment*			20	40	40	New

Municipal Vote/Capital project	Ref		Individually Approved (Yes/No)	Asset Class	Prior year outcomes		2015/16 Medium Term Revenue & Expenditure Framework			Project information
R thousand	4	Program/Project description	6	3	Audited Outcome 2013/14	Current Year 2014/15 Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	New or renewal
SPORT & RECREATION		Sicelo Football Field (Ablutions and low fence) (MIG)	Yes	*Community - Sportfield & Stadiums*	1 750	2 000	–	–	–	New
SPORT & RECREATION		Sicelo Football Field (Ablutions and low fence) (MIG)	Yes	*Community - Sportfield & Stadiums*			2 000	–	–	New
SPORT & RECREATION		1 x Ladder and scaffolding	Yes	*Other Assets - Plant & Equipment*	–	21	–	–	–	New
SPORT & RECREATION		2 X Ride on Lawnmowers with trailers	Yes	*Other Assets - Plant & Equipment*			340	170	170	New
SWIMMING POOL		Renovation of House	Yes	*Community - Swimming Pools*	–	40	–	–	–	Renewal
SWIMMING POOL		Renovation of swimming pool Chemical Store	Yes	*Community - Swimming Pools*	–	60	–	–	–	Renewal
TRAFFIC POLICE		Weighbridge and Equipment (Income generating)	Yes	*Community - Other*	–	384	–	–	–	New
TRAFFIC POLICE		Vehicle replacements	Yes	*Other Assets - General Vehicles*	–	590	–	–	–	Renewal
TRAFFIC POLICE		Vehicle replacements	Yes	*Other Assets - General Vehicles*			600	–	–	Renewal
TRAFFIC POLICE		Dragor Alcohol Machine	Yes	*Other Assets - Other*	–	200	–	–	–	New
TRAFFIC POLICE		Fire Arms	Yes	*Other Assets - Other*			40	–	–	New
WATER SERVICES		Sicelo/Highbury (Valley Settlements) Reservoir & Main (counter fu	Yes	*Infra. Water - Dams & Reservoirs*	5 500	2 750	–	–	–	Renewal
WATER SERVICES		Sicelo/Highbury (Valley Settlements) Reservoir & Main (counter funding)	Yes	*Infra. Water - Dams & Reservoirs*			6 700	–	–	Renewal
WATER SERVICES		Sicelo/Highbury (Valley Settlements) Reservoir & Main (counter funding) (Carry over)	Yes	*Infra. Water - Dams & Reservoirs*			1 750	–	–	New
WATER SERVICES		Sicelo/Highbury (Valley Settlements) Reservoir & Main (MIG)	Yes	*Infra. Water - Dams & Reservoirs*	400	750	–	–	–	Renewal
WATER SERVICES		Sicelo/Highbury (Valley Settlements) Reservoir & Main (MIG)	Yes	*Infra. Water - Dams & Reservoirs*			1 500	16 000	15 000	Renewal
WATER SERVICES		Sicelo/Highbury Reservoir & Main Servitudes	Yes	*Infra. Water - Dams & Reservoirs*			300	–	–	New
WATER SERVICES		Water Meter Replacement Programme	Yes	*Infra. Water - Dams & Reservoirs*	909	1 100	–	–	–	Renewal
WATER SERVICES		KSB Pumps Highbury Pump Station	Yes	*Infra. Water - Reticulation*	86	–	–	–	–	Renewal
WATER SERVICES		Lakeside Rand Water Connection (upgrade)	Yes	*Infra. Water - Reticulation*	–	1 000	–	–	–	New
WATER SERVICES		Mamello Bulk Water (MIG)	Yes	*Infra. Water - Reticulation*	–	240	–	–	–	New
WATER SERVICES		Mamello Bulk Water (MIG)	Yes	*Infra. Water - Reticulation*			380	–	–	New
WATER SERVICES		Mamelo Water Network (MIG)	Yes	*Infra. Water - Reticulation*	250	–	–	–	–	New
WATER SERVICES		New Barge Pumps at Vaal Marina (2 No)	Yes	*Infra. Water - Reticulation*			400	–	–	New
WATER SERVICES		Panels and Pumps	Yes	*Infra. Water - Reticulation*	10	450	–	–	–	New
WATER SERVICES		Replacement of AC Pipes	Yes	*Infra. Water - Reticulation*	–	600	–	–	–	New
WATER SERVICES		Water Loss Programme	Yes	*Infra. Water - Reticulation*			750	1 200	1 300	New
WATER SERVICES		Water Loss Programme	Yes	*Infra. Water - Reticulation*			4 300	–	–	New
WATER SERVICES		Water Meter Replacement Programme	Yes	*Infra. Water - Reticulation*			450	–	–	Renewal
WATER SERVICES		Water Service Development Plan	Yes	*Infra. Water - Reticulation*	196	–	–	–	–	Renewal
WATER SERVICES		Double Cabs	Yes	*Other Assets - General Vehicles*			2 400	–	–	New
WATER SERVICES		2 x 10kl Watertanks	Yes	*Other Assets - Plant & Equipment*	–	21	–	–	–	New

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Municipal Vote/Capital project	Ref		Individually Approved (Yes/No)	Asset Class	Prior year outcomes		2015/16 Medium Term Revenue & Expenditure Framework			Project information
R thousand	4	Program/Project description	6	3	Audited Outcome 2013/14	Current Year 2014/15 Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	New or renewal
WATER SERVICES		Bobcat Back-hoe	Yes	*Other Assets - Plant & Equipment*	–	100	–	–	–	New
WATER SERVICES		Compressor	Yes	*Other Assets - Plant & Equipment*			–	–	400	New
WATER SERVICES		Drilling Machine	Yes	*Other Assets - Plant & Equipment*	–	180	–	–	–	New
WATER SERVICES		Drilling Machine	Yes	*Other Assets - Plant & Equipment*			–	500	–	New
WATER SERVICES		Drumblade Reservoir Telemetry & Control	Yes	*Other Assets - Plant & Equipment*			80	–	–	New
WATER SERVICES		Paving Breaker	Yes	*Other Assets - Plant & Equipment*			–	–	40	New
WATER SERVICES		Roller Compactor	Yes	*Other Assets - Plant & Equipment*			–	–	250	New
WATER SERVICES		Water tanker	Yes	*Other Assets - Plant & Equipment*	–	1 200	–	–	–	New
Total Capital expenditure					86 172	73 884	91 790	76 014	64 910	

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Table 58 MBRR SA37 – Projects delayed from previous financial year

Municipal Vote/Capital project	Ref.	Project name	Project number	Asset Class	Previous target year to complete	Current Year 2014/15		2015/16 Medium Term Revenue & Expenditure Framework		
						Original Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1,2			3	Year					
Parent municipality:										
List all capital projects grouped by Municipal Vote				*Examples*						
Roads & Stormwater		Upgrade Intersections (Carry Over)		*Infra. Road Transp - Roads, Pavements & Bridges*		3 892	3 892	–	–	–
		Upgrade Gravel Roads (Carry Over)		*Infra. Road Transp - Roads, Pavements & Bridges*		1 540	1 540	–	–	–
		Upgrade Jan Neethling Street (Carry Over)		*Infra. Road Transp - Roads, Pavements & Bridges*		3 314	3 314	–	–	–
Electricity Services		Streetlights in Henley on Klip (Carry Over)		*Infra. Electricity - Street Lighting*		362	362	–	–	–
		Risiville Substation (External Loans)		*Infra. Electricity - Generation*		786	786	–	–	–
		Sicelo Bulk Network (Erf 78 to 204) (Carry Over)		*Infra. Electricity - Transmission & Reticulation*		673	673	2 000	–	–
		Sicelo Elec Network (Erf 204) (Carry Over)		*Infra. Electricity - Transmission & Reticulation*		599	599	–	–	–
Engineering Admin		Sicelo Basic Services (Carry over)		*Infra. Other - Other*		850	850	450	–	–
Water Services		Sicelo/Highbury (Valley Settlements) Reservoir & Main (counter funding) (Carry over)		*Infra. Water - Dams & Reservoirs*		–	–	1 750	–	–

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2.13 Legislation compliance status

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

1. **In year reporting**

 Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) and includes monthly published financial performance on the Municipality's website.

2. **Internship programme**

 The Municipality is participating in the Municipal Financial Management Internship programme and has employed five interns undergoing training in various divisions of the Financial Services Department.

3. **Budget and Treasury Office**

 The Budget and Treasury Office has been established in accordance with the MFMA.

4. **Audit Committee**

 An Audit Committee has been established and is fully functional.

5. **Service Delivery and Implementation Plan**

 The detail SDBIP document is at a draft stage and will be finalised after approval of the 2015/16 MTREF in May 2015.

6. **Annual Report**

 The Annual report is compiled in terms of the MFMA and National Treasury requirements.

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2.14 Other supporting documents

Table 59 MBRR Table SA1 – Supporting detail to budgeted financial performance

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
REVENUE ITEMS:											
Property rates	6										
Total Property Rates		90 133	94 353	106 157	130 588	132 630	132 630	100 956	145 986	157 665	170 279
less Revenue Foregone											
Net Property Rates		90 133	94 353	106 157	130 588	132 630	132 630	100 956	145 986	157 665	170 279
Service charges - electricity revenue	6										
Total Service charges - electricity revenue		185 503	214 455	235 074	273 688	266 883	266 883	186 931	312 005	349 446	391 379
less Revenue Foregone											
Net Service charges - electricity revenue		185 503	214 455	235 074	273 688	266 883	266 883	186 931	312 005	349 446	391 379
Service charges - water revenue	6										
Total Service charges - water revenue		100 153	117 082	133 849	146 112	145 160	145 160	106 774	171 379	192 175	215 236
less Revenue Foregone											
Net Service charges - water revenue		100 153	117 082	133 849	146 112	145 160	145 160	106 774	171 379	192 175	215 236
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		22 235	24 319	27 252	30 355	30 765	30 765	23 188	35 535	38 378	41 448
less Revenue Foregone											
Net Service charges - sanitation revenue		22 235	24 319	27 252	30 355	30 765	30 765	23 188	35 535	38 378	41 448
Service charges - refuse revenue	6										
Total refuse removal revenue		17 430	21 316	25 363	29 508	29 160	29 160	20 787	33 476	36 154	39 046
Total landfill revenue		–	–	–	–	–	–	–	–	–	–
less Revenue Foregone		–	–	–	–	–	–	–	–	–	–
Net Service charges - refuse revenue		17 430	21 316	25 363	29 508	29 160	29 160	20 787	33 476	36 154	39 046
Other Revenue by source											
List other revenue by source		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		22 866	77 649	20 310	21 880	24 069	24 069	17 451	23 125	26 273	29 498
		–	–	–	–	–	–	–	–	–	–
		3 235	(7 943)	6 519	7 162	6 412	6 412	5 873	7 214	8 019	8 917
		–	–	–	–	–	–	–	–	–	–
Total 'Other' Revenue	1	26 101	69 707	26 828	29 042	30 481	30 481	23 324	30 339	34 292	38 415
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	96 322	104 710	75 889	128 191	127 195	127 195	88 277	149 838	168 839	187 178
Pension and UIF Contributions		17 496	19 149	20 845	24 889	24 875	24 875	16 575	28 741	31 913	35 214
Medical Aid Contributions		6 828	7 882	8 427	8 697	8 738	8 738	6 413	12 511	13 352	13 704
Overtime		5 272	6 927	7 098	9 033	10 038	10 038	5 331	9 537	9 692	9 692
Performance Bonus		–	–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		5 473	6 094	6 793	8 068	8 349	8 349	5 617	9 198	9 910	10 185
Cellphone Allowance		920	928	1 123	1 204	1 530	1 530	980	1 580	1 618	1 645
Housing Allowances		831	829	755	1 022	1 091	1 091	600	1 549	1 912	1 936
Other benefits and allowances		–	–	–	–	–	–	–	351	–	–
Payments in lieu of leave		347	1 108	1 170	843	627	627	687	947	998	1 077
Long service awards		–	–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	4	2 214	3 543	3 898	4 410	4 395	4 395	3 146	4 662	4 864	5 073
sub-total	5	135 702	151 170	125 998	186 356	186 838	186 838	127 629	218 912	243 098	265 702
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	135 702	151 170	125 998	186 356	186 838	186 838	127 629	218 912	243 098	265 702
Contributions recognised - capital											
List contributions by contract		232	1 680	2 664	2 350	5 280	5 280	2 173	13 347	30 848	17 065
Total Contributions recognised - capital		232	1 680	2 664	2 350	5 280	5 280	2 173	13 347	30 848	17 065
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		77 423	109 753	115 484	131 700	131 700	131 700	98 775	144 869	158 848	174 732
Lease amortisation		–	–	–	–	–	–	–	–	–	–
Capital asset impairment		–	–	–	–	–	–	–	–	–	–
Depreciation resulting from revaluation of PPE	10	–	–	–	–	–	–	–	–	–	–
Total Depreciation & asset impairment	1	77 423	109 753	115 484	131 700	131 700	131 700	98 775	144 869	158 848	174 732
Bulk purchases											
Electricity Bulk Purchases		138 951	155 478	168 069	194 174	194 223	194 223	139 222	226 356	257 045	303 172
Water Bulk Purchases		60 927	70 182	82 162	89 465	91 949	91 949	68 234	101 677	113 879	127 544
Total bulk purchases	1	199 878	225 660	250 231	283 639	286 172	286 172	207 456	328 033	370 924	430 716
Transfers and grants											
Cash transfers and grants		–	–	–	–	–	–	–	–	–	–
Non-cash transfers and grants		15	826	1 494	5 926	5 649	5 649	2 094	7 198	7 880	8 689
Total transfers and grants	1	15	826	1 494	5 926	5 649	5 649	2 094	7 198	7 880	8 689
Contracted services											
List services provided by contract		45 058	48 879	56 015	56 968	56 418	56 418	35 070	55 111	55 812	58 770
sub-total	1	45 058	48 879	56 015	56 968	56 418	56 418	35 070	55 111	55 812	58 770
Allocations to organs of state:											
Electricity		–	–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–	–
Sanitation		–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–
Total contracted services		45 058	48 879	56 015	56 968	56 418	56 418	35 070	55 111	55 812	58 770
Other Expenditure By Type											
Collection costs		–	–	–	–	–	–	–	–	–	–
Contributions to 'other' provisions		–	–	–	–	–	–	–	–	–	–
Consultant fees		1 587	2 151	2 283	3 609	5 129	5 129	2 972	3 667	3 869	4 074
Audit fees		1 970	2 787	2 141	2 530	2 530	2 530	2 471	2 573	2 714	2 858
General expenses	3	34 216	32 334	41 215	46 889	46 007	46 007	28 083	51 517	51 776	54 559
Reapairs and Maintenance		29 272	28 712	30 241	46 835	46 415	46 415	27 039	59 118	63 564	69 104
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		3 235	(7 943)	6 519	7 162	6 412	6 412	5 613	7 214	7 558	8 398
Total 'Other' Expenditure	1	70 280	58 042	82 399	107 025	106 493	106 493	66 180	124 088	129 481	138 992
Repairs and Maintenance	8										
Other Expenditure		29 272	28 712	30 241	46 835	46 415	46 415	27 039	59 118	63 564	69 104
Total Repairs and Maintenance Expenditure	9	29 272	28 712	30 241	46 835	46 415	46 415	27 039	59 118	63 564	69 104

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Table 60 MBRR Table SA2 – Matrix financial performance budget (revenue source/expenditure type and department)

Description	Ref	Vote 1 - executive council	Vote 2 - corporate services	Vote 3 - financial services	Vote 4 - development & planning	Vote 5 - health	Vote 6 - community & social services	Vote 7 - public safety	Vote 8 - sport & recreation	Vote 9 - environmental protection	Vote 10 - waste water management	Vote 11 - solid waste management	Vote 12 - roads & transport	Vote 13 - water services	Vote 14 - electricty	Vote 15 - engineering admin	Total
R thousand	1																
Revenue By Source																	
Property rates		1 281	–	144 705	–	–	–	–	–	–	–	–	–	–	–	–	145 986
Property rates - penalties & collection charges		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue		9 710	–	–	–	–	–	–	–	–	–	–	–	–	302 296	–	312 005
Service charges - water revenue		4 842	–	–	–	–	–	–	–	–	–	–	–	166 538	–	–	171 379
Service charges - sanitation revenue		2 449	–	–	–	–	–	–	–	–	33 086	–	–	–	–	–	35 535
Service charges - refuse revenue		2 108	–	–	–	–	–	–	–	–	–	31 368	–	–	–	–	33 476
Service charges - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		–	1 404	–	–	–	–	–	–	–	–	–	–	–	–	–	1 404
Interest earned - external investments		–	–	4 000	–	–	–	–	–	–	–	–	–	–	–	–	4 000
Interest earned - outstanding debtors		–	–	6 000	–	–	–	–	–	–	–	–	–	–	–	–	6 000
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines		–	–	–	–	–	24	50 283	–	–	–	–	–	–	–	–	50 307
Licences and permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other revenue		2 709	794	3 054	1 975	–	791	832	500	–	92	5 543	–	1 667	12 381	–	30 339
Transfers recognised - operational		6 763	–	8 943	–	7 149	3 750	–	565	2 562	12 646	12 108	–	15 387	16 981	1 712	88 565
Gains on disposal of PPE		–	–	100	–	–	–	–	–	–	–	–	–	–	–	–	100
Total Revenue (excluding capital transfers and contributions)		29 862	2 198	166 803	1 975	7 149	4 565	51 115	1 065	2 562	45 824	49 019	–	183 592	331 657	1 712	879 097
Surplus/(Deficit)		(22 069)	(38 964)	110 860	(20 442)	(442)	(15 424)	(35 760)	(22 295)	(266)	4 696	(4 024)	(77 374)	27 414	(3 476)	(15 034)	(112 601)
Transfers recognised - capital		–	–	–	–	–	2 300	2 000	4 500	–	15 140	2 800	4 543	1 880	4 000	–	37 163
Contributions recognised - capital		3 347	–	–	–	–	–	–	–	–	500	–	–	–	9 500	–	13 347
Contributed assets		3 347	–	–	–	–	–	–	–	–	500	–	–	–	9 500	–	13 347
Surplus/(Deficit) after capital transfers & contributions		(18 722)	(38 964)	110 860	(20 442)	(442)	(13 124)	(33 760)	(17 795)	(266)	20 336	(1 224)	(72 831)	29 294	10 024	(15 034)	(62 091)

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Table 61 MBRR Table SA3 – Supporting detail to Statement of Financial Position

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
ASSETS											
Call investment deposits											
Call deposits < 90 days		–	–	–	–	–	–	–	–	–	–
Other current investments > 90 days		–	–	–	–	–	–	–	–	–	–
Total Call investment deposits	2	–	–	–	–	–	–	–	–	–	–
Consumer debtors											
Consumer debtors		145 081	158 360	181 006	149 706	182 710	182 710	137 602	200 981	221 079	243 187
Less: Provision for debt impairment		(51 622)	(63 209)	(66 079)	(43 600)	(43 600)	(43 600)	(66 079)	(47 960)	(52 756)	(58 031)
Total Consumer debtors	2	93 460	95 151	114 927	106 107	139 111	139 111	71 522	153 022	168 324	185 156
Debt impairment provision											
Balance at the beginning of the year											
Contributions to the provision		(51 622)	(63 209)	(66 079)	(43 600)	(43 600)	(43 600)	(66 079)	(47 960)	(52 756)	(58 031)
Bad debts written off											
Balance at end of year		(51 622)	(63 209)	(66 079)	(43 600)	(43 600)	(43 600)	(66 079)	(47 960)	(52 756)	(58 031)
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		2 083 532	2 664 612	2 743 518	2 687 790	2 677 887	2 677 886	2 678 931	2 620 610	2 547 536	2 437 799
Leases recognised as PPE	3	7 757	11 094	11 091	17 887	18 616	18 616	19 760	22 814	13 054	13 354
Less: Accumulated depreciation		–	573 156	687 382	687 092	687 092	687 092	687 382	687 092	687 092	687 092
Total Property, plant and equipment (PPE)	2	2 091 290	2 102 551	2 067 228	2 018 585	2 009 411	2 009 411	2 011 310	1 956 332	1 873 499	1 764 061
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		2 170	2 841	4 064	–	5 642	5 642	4 064	5 661	3 186	2 937
Current portion of long-term liabilities		7 667	8 961	8 679	–	15 014	–	8 679	15 114	16 641	15 469
Total Current liabilities - Borrowing		9 837	11 802	12 743	–	20 656	5 642	12 743	20 776	19 827	18 406
Trade and other payables											
Trade and other creditors		84 147	71 518	94 290	82 897	103 719	103 719	63 408	109 734	115 770	121 906
Unspent conditional transfers		–	–	–	–	–	–	–	–	–	–
VAT		8 867	10 702	12 156	11 934	13 372	13 372	15 371	14 709	16 180	17 797
Total Trade and other payables	2	93 015	82 220	106 446	94 831	117 090	117 090	78 779	124 443	131 949	139 703
Non current liabilities - Borrowing											
Borrowing	4	117 318	6 921	166 322	183 058	153 909	168 923	159 596	130 571	112 403	98 106
Finance leases (including PPP asset element)		–	120 145	10 575	–	(0)	–	11 590	16 745	16 034	13 347
Total Non current liabilities - Borrowing		117 318	127 065	176 897	183 058	153 909	168 923	171 186	147 315	128 438	111 453
Provisions - non-current											
Retirement benefits		28 714	36 414	4 528	5 280	4 845	4 845	4 528	5 126	5 408	5 695
List other major provision items											
Refuse landfill site rehabilitation		–	–	–	–	–	–	–	–	–	–
Other		27 490	59 169	45 106	46 085	42 351	42 351	45 106	42 003	44 313	46 661
Total Provisions - non-current		56 204	95 583	49 634	51 365	47 196	47 196	49 634	47 128	49 721	52 356
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		1 996 971	1 968 363	1 979 339	1 984 112	2 005 901	2 005 901	1 986 534	1 952 748	1 900 219	1 845 617
GRAP adjustments											
Restated balance		1 996 971	1 968 363	1 979 339	1 984 112	2 005 901	2 005 901	1 986 534	1 952 748	1 900 219	1 845 617
Surplus/(Deficit)		(20 034)	10 976	7 195	(56 330)	(56 803)	(56 803)	(15 629)	(62 091)	(54 236)	(79 020)
Appropriations to Reserves		(20 034)	10 976	7 195	(59 770)	(58 887)	(58 887)	(15 629)	(66 348)	(67 634)	(91 385)
Transfers from Reserves		–	–	–	(17 283)	(17 283)	(17 283)	–	(18 760)	(19 181)	(19 463)
Depreciation offsets											
Other adjustments											
Accumulated Surplus/(Deficit)	1	1 976 937	1 979 339	1 986 534	1 907 059	1 929 731	1 929 731	1 970 905	1 867 640	1 813 404	1 734 769
Reserves											
Housing Development Fund		–	–	–	–	–	–	–	–	–	–
Capital replacement		–	–	–	–	–	–	–	–	–	–
Self-insurance		–	–	–	–	–	–	–	–	–	–
Other reserves		–	–	–	–	–	–	–	–	–	–
Revaluation		–	–	–	–	–	–	–	–	–	–
Total Reserves	2	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	1 976 937	1 979 339	1 986 534	1 907 059	1 929 731	1 929 731	1 970 905	1 867 640	1 813 404	1 734 769

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Table 62 MBRR Table SA9 – Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	2001 Census	2007 Survey	2011 Census	2011/12	2012/13	2013/14	Current Year 2014/15	2015/16 Medium Term Revenue & Expenditure Framework		
					Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics											
Population		527	685	802	95 301	95 301	95 301	95 301	95 301	95 301	95 301
Females aged 5 - 14		87	95	105	6 717	6 717	6 717	6 717	6 717	6 717	6 717
Males aged 5 - 14		102	112	124	7 011	7 011	7 011	7 011	7 011	7 011	7 011
Females aged 15 - 34		153	169	185	16 080	16 080	16 080	16 080	16 080	16 080	16 080
Males aged 15 - 34		185	204	224	17 970	17 970	17 970	17 970	17 970	17 970	17 970
Unemployment					8 619	8 619	8 619	8 619	8 619	8 619	8 619
Monthly household income (no. of households)	1, 12										
No income					4 350	4 350	4 350	4 350	4 350	4 350	4 350
R1 - R1 600					6 867	6 867	6 867	6 867	6 867	6 867	6 867
R1 601 - R3 200					4 917	4 917	4 917	4 917	4 917	4 917	4 917
R3 201 - R6 400					3 720	3 720	3 720	3 720	3 720	3 720	3 720
R6 401 - R12 800					3 078	3 078	3 078	3 078	3 078	3 078	3 078
R12 801 - R25 600					3 273	3 273	3 273	3 273	3 273	3 273	3 273
R25 601 - R51 200					2 496	2 496	2 496	2 496	2 496	2 496	2 496
R52 201 - R102 400					933	933	933	933	933	933	933
R102 401 - R204 800					195	195	195	195	195	195	195
R204 801 - R409 600					135	135	135	135	135	135	135
R409 601 - R819 200											
> R819 200											
Poverty profiles (no. of households)											
< R2 060 per household per month	13				6 862	6 862	6 862	6862	6862	6862	6862
Insert description	2										
Household/demographics (000)											
Number of people in municipal area		546 454	846 564	864 524	95	95	95	95	95	95	95
Number of poor people in municipal area		56 845	86 548	85 487							
Number of households in municipal area		123 545	125 453	135 484							
Number of poor households in municipal area		21 541	22 451	22 586							
Definition of poor household (R per month)							1 100				

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Table 63 MBRR SA32 – List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1. Number	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2. R thousand
NONE	NONE	NONE	NONE	NONE	NONE

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Table 64 Schedule of Service Delivery Standards Table

Standard Description	Service Level
Solid Waste Removal	
Premise based removal (Residential Frequency)	at least once a week
Premise based removal (Business Frequency)	at least thrice a week
Bulk Removal (Frequency)	at least once a week
Removal Bags provided(Yes/No)	No. (Supplied only to Low cost housing areas and informal settlements.
Garden refuse removal Included (Yes/No)	Yes.
Street Cleaning Frequency in CBD	Daily
Street Cleaning Frequency in areas excluding CBD	At least once a week
How soon are public areas cleaned after events (24hours/48hours/longer)	24hrs
Clearing of illegal dumping (24hours/48hours/longer)	48hrs and longer
Recycling or environmentally friendly practices(Yes/No)	No.
Licenced landfill site(Yes/No)	Yes.
Water Service	
Water Quality rating (Blue/Green/Brown/N0 drop)	Blue - 85.2%
Is free water available to all? (All/only to the indigent consumers)	All
Frequency of meter reading? (per month, per year)	Per month
Are estimated consumption calculated on actual consumption over (two month's/three month's/longer period)	3 Months
On average for how long does the municipality use estimates before reverting back to actual readings? (months)	3 Months
Duration (hours) before availability of water is restored in cases of service interruption (complete the sub questions)	
One service connection affected (number of hours)	3
Up to 5 service connection affected (number of hours)	4
Up to 20 service connection affected (number of hours)	6
Feeder pipe larger than 800mm (number of hours)	8
What is the average minimum water flow in your municipality?	± 42 Mega litres per day
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	Yes
How long does it take to replace faulty water meters? (days)	2
Do you have a cathodic protection system in place that is operational at this stage? (Yes/No)	No
Electricity Service	
What is your electricity availability percentage on average per month?	82
Do your municipality have a ripple control in place that is operational? (Yes/No)	Yes
How much do you estimate is the cost saving in utilizing the ripple control system?	R80 000 / month
What is the frequency of meters being read? (per month, per year)	Per month
Are estimated consumption calculated at consumption over (two month's/three month's/longer period)	Three months
On average for how long does the municipality use estimates before reverting back to actual readings? (months)	Three months
Duration before availability of electricity is restored in cases of breakages (immediately/one day/two days/longer)	Immediately 0-3 hours
Are accounts normally calculated on actual readings? (Yes/no)	Yes
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	Yes
How long does it take to replace faulty meters? (days)	1
Do you have a plan to prevent illegal connections and prevention of electricity theft? (Yes/No)	Yes
How effective is the action plan in curbing line losses? (Good/Bad)	Good
How soon does the municipality provide a quotation to a customer upon a written request? (days)	3
How long does the municipality takes to provide electricity service where existing infrastructure can be used? (working days)	5
How long does the municipality takes to provide electricity service for low voltage users where network extension is not required? (working days)	5
How long does the municipality takes to provide electricity service for high voltage users where network extension is not required? (working days)	5

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Standard Description	Service Level
Sewerage Service	
Are your purification system effective enough to put water back in to the system after purification?	Yes
To what extend do you subsidize your indigent consumers?	100%
How long does it take to restore sewerage breakages on average	
Severe overflow ? (hours)	3
Sewer blocked pipes: Large pipes? (Hours)	8
Sewer blocked pipes: Small pipes? (Hours)	6
Spillage clean-up? (hours)	3
Replacement of manhole covers? (Hours)	48
Road Infrastructure Services	
Time taken to repair a single pothole on a major road? (Hours)	48
Time taken to repair a single pothole on a minor road? (Hours)	72
Time taken to repair a road following an open trench service crossing? (Hours)	48
Time taken to repair walkways? (Hours)	96
Property valuations	
How long does it take on average from completion to the first account being issued? (one month/three months or longer)	1 to 2 months
Do you have any special rating properties? (Yes/No)	No (only rebates apply)
Financial Management	
Is there any change in the situation of unauthorised and wasteful expenditure over time? (Decrease/Increase)	No change
Are the financial statement outsources? (Yes/No)	No
Are there Council adopted business process sructuing the flow and managemet of documentation feeding to Trial Balalnce?	No
How long does it take for an Tax/Invoice to be paid from the date it has been received?	15 - 30 days
Is there advance planning from SCM unit linking all departmental plans quaterly and annualy including for the next two to three years procurement plans?	Yes
Administration	
Reaction time on enquiries and requests?	Immediate - 5 days
Time to respond to a verbal customer enquiry or request? (working days)	5
Time to respond to a written customer enquiry or request? (working days)	5
Time to resolve a customer enquiry or request? (working days)	5
What percentage of calls are not answered? (5%,10% or more)	N/A
How long does it take to respond to voice mails? (hours)	N/A
Does the municipality have control over locked enquiries? (Yes/No)	N/A
Is there a reduction in the number of complaints or not? (Yes/No)	Vary from month to month
How long does in take to open an account to a new customer? (1 day/ 2 days/ a week or longer)	1 day
How many times does SCM Unit, CFO's Unit and Technical unit sit to review and resolve SCM process delays other than normal monthly management meetings?	Ongoing
Community safety and licensing services	
How long does it take to register a vehicle? (minutes)	N/A
How long does it take to renew a vehicle license? (minutes)	N/A
How long does it take to issue a duplicate registration certificate vehicle? (minutes)	N/A
How long does it take to de-register a vehicle? (minutes)	N/A
How long does it take to renew a drivers license? (minutes)	N/A
What is the average reaction time of the fire service to an incident? (minutes)	The reaction time since the receipt of the call till turn out is 1 min. during day time and 2 min during night time, the responding time to an incident depends on the distance from the Fire Station to the incident and is guided by the SANS 10090 which means that Meyerton 7 min. Meyerton Ext. 10 min. Daleside / Randvaal 15 min. De Deur & Ext. 18 min. Kliprevier 25 min. Walkerville 30 min. and Vaal Marina 55 min.
What is the average reaction time of the ambulance service to an incident in the urban area? (minutes)	N/A
What is the average reaction time of the ambulance service to an incident in the rural area? (minutes)	N/A

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Standard	Description	Service Level
Economic development		
How many economic development projects does the municipality drive?		2 current projects (Bantu Bonke and Dr Deur Agro Processing) Potential projects driven by Council is the Barley farming project, Vaal Fisheries @ Mamello.
How many economic development programme are deemed to be catalytic in creating an enabling environment to unlock key economic growth projects?		1 De Deur Agro-Processing Facility
What percentage of the projects have created sustainable job security?		50
Does the municipality have any incentive plans in place to create an conducive environment for economic development? (Yes/No)		No
Other Service delivery and communication		
Is a information package handed to the new customer? (Yes/No)		No
Does the municipality have training or information sessions to inform the community? (Yes/No)		Yes
Are customers treated in a professional and humanly manner? (Yes/No)		Yes

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2.15 Municipal Manager's quality certificate

I ASA DE KLERK, Municipal Manager of Midvaal, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name ASA DE KLERK

Municipal manager of Midvaal (GT422)

Signature _____

Date 6 May 2015

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Choose name from list - Table A1 Budget Summary

Description	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Financial Performance										
Property rates	90 133	94 353	106 157	130 588	132 630	132 630	100 956	145 986	157 665	170 279
Service charges	325 321	377 171	421 538	479 664	471 968	471 968	337 680	552 395	616 152	687 109
Investment revenue	1 157	2 037	4 851	2 000	3 300	3 300	4 063	4 000	3 000	3 000
Transfers recognised - operational	56 818	64 200	68 249	77 119	78 230	78 230	72 370	88 565	86 565	96 542
Other own revenue	45 869	85 176	83 202	48 865	88 304	88 304	39 420	88 150	95 278	102 627
Total Revenue (excluding capital transfers and contributions)	519 298	622 938	683 996	738 236	774 432	774 432	554 490	879 097	958 660	1 059 557
Employee costs	135 702	151 170	125 998	186 356	186 838	186 838	127 629	218 912	243 098	265 702
Remuneration of councillors	7 430	7 875	8 741	9 052	9 052	9 052	6 421	9 630	10 304	11 025
Depreciation & asset impairment	77 423	109 753	115 484	131 700	131 700	131 700	98 775	144 869	158 848	174 732
Finance charges	13 988	16 120	16 722	18 806	19 806	19 806	9 811	18 489	16 698	14 499
Materials and bulk purchases	199 878	225 660	250 231	283 639	286 172	286 172	207 456	328 033	370 924	430 716
Transfers and grants	15	826	1 494	5 926	5 649	5 649	2 094	7 198	7 880	8 689
Other expenditure	138 328	134 244	197 110	192 672	227 621	227 621	149 782	264 567	274 653	292 477
Total Expenditure	572 764	645 648	715 781	828 152	866 838	866 838	601 968	991 698	1 082 405	1 197 841
Surplus/(Deficit)	(53 467)	(22 710)	(31 784)	(89 916)	(92 405)	(92 405)	(47 478)	(112 601)	(123 745)	(138 285)
Transfers recognised - capital	33 200	32 006	36 316	31 236	30 322	30 322	29 676	37 163	38 661	42 200
Contributions recognised - capital & contributed assets	232	1 680	2 664	2 350	5 280	5 280	2 173	13 347	30 848	17 065
Surplus/(Deficit) after capital transfers & contributions	(20 034)	10 976	7 195	(56 330)	(56 803)	(56 803)	(15 629)	(62 091)	(54 236)	(79 020)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	(20 034)	10 976	7 195	(56 330)	(56 803)	(56 803)	(15 629)	(62 091)	(54 236)	(79 020)
Capital expenditure & funds sources										
Capital expenditure	42 457	98 130	86 172	89 046	73 884	73 884	42 857	91 790	76 014	64 910
Transfers recognised - capital	33 200	32 006	36 316	31 236	30 322	30 322	18 025	37 163	38 661	42 200
Public contributions & donations	1 823	52 709	1 068	11 750	5 280	5 280	648	13 347	30 848	17 065
Borrowing	1 931	3 112	35 919	31 267	20 163	20 163	16 201	35 995	–	–
Internally generated funds	5 503	10 303	12 869	14 793	18 119	18 119	7 983	5 285	6 505	5 645
Total sources of capital funds	42 457	98 130	86 172	89 046	73 884	73 884	42 857	91 790	76 014	64 910
Financial position										
Total current assets	118 018	154 498	226 859	174 407	222 061	222 061	234 842	215 016	235 155	259 336
Total non current assets	2 144 185	2 151 315	2 116 095	2 072 839	2 058 279	2 058 279	2 060 177	2 005 200	1 922 366	1 812 928
Total current liabilities	111 745	103 826	129 888	105 764	149 503	134 490	103 293	158 132	165 959	173 686
Total non current liabilities	173 522	222 648	226 531	234 423	201 105	216 119	220 820	194 444	178 158	163 809
Community wealth/Equity	1 976 937	1 979 339	1 986 534	1 907 059	1 929 731	1 929 731	1 970 905	1 867 640	1 813 404	1 734 769
Cash flows										
Net cash from (used) operating	82 422	103 614	113 414	95 332	144 669	144 669	94 785	170 358	195 540	191 382
Net cash from (used) investing	(74 435)	(81 104)	(104 272)	(106 762)	(156 298)	(156 298)	(65 006)	(185 032)	(173 932)	(168 927)
Net cash from (used) financing	(7 347)	12 624	41 845	(13 145)	(19 400)	(19 400)	(4 639)	(7 995)	(18 584)	(17 038)
Cash/cash equivalents at the year end	5 350	40 484	91 471	47 239	60 442	60 442	116 610	37 774	40 798	46 215
Cash backing/surplus reconciliation										
Cash and investments available	5 350	40 484	91 471	47 239	60 442	60 442	116 609	37 774	40 798	46 215
Application of cash and investments	32 352	44 296	59 159	43 578	30 583	30 583	46 053	1 570	(5 557)	(14 063)
Balance - surplus (shortfall)	(27 001)	(3 812)	32 312	3 661	29 860	29 860	70 556	36 204	46 355	60 278
Asset management										
Asset register summary (WDV)	2 144 185	2 151 297	2 116 076	2 072 839	2 058 260	2 058 260	2 005 181	2 005 181	1 922 732	1 812 910
Depreciation & asset impairment	77 423	109 753	115 484	131 700	131 700	131 700	144 869	144 869	158 848	174 732
Renewal of Existing Assets	346	27 650	30 805	49 338	34 694	34 694	34 694	36 650	33 210	28 500
Repairs and Maintenance	29 272	28 712	30 241	46 835	46 415	46 415	59 118	59 118	63 564	69 104
Free services										
Cost of Free Basic Services provided	6	7	7	8	8	8	9	9	10	11
Revenue cost of free services provided	58	64	80	95	95	95	111	111	139	167
Households below minimum service level										
Water:	4	4	4	4	4	4	4	4	4	4
Sanitation/sewerage:	1	1	1	1	1	1	1	1	1	1
Energy:	7	7	7	7	7	7	7	7	7	7
Refuse:	5	5	5	5	5	5	6	6	6	6



Choose name from list - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue - Standard										
Governance and administration		112 917	122 676	132 893	152 377	155 174	155 174	174 955	185 165	207 465
Executive and council		2 346	3 532	3 976	4 683	4 683	4 683	6 763	5 130	5 357
Budget and treasury office		107 473	116 873	126 530	145 409	147 976	147 976	165 994	177 716	199 666
Corporate services		3 098	2 270	2 387	2 285	2 515	2 515	2 198	2 319	2 442
Community and public safety		23 589	19 357	68 503	47 063	77 429	77 429	99 948	109 423	112 102
Community and social services		4 743	4 993	8 286	5 497	5 593	5 593	6 865	5 327	5 289
Sport and recreation		1 552	2 014	4 755	6 730	7 030	7 030	5 565	5 028	5 055
Public safety		12 893	7 675	51 044	15 178	50 178	50 178	53 115	57 926	56 784
Housing		–	–	–	12 742	7 712	7 712	27 254	41 143	44 973
Health		4 400	4 674	4 417	6 916	6 916	6 916	7 149	–	–
Economic and environmental services		16 202	15 876	12 417	12 397	15 485	15 485	9 080	5 696	9 856
Planning and development		2 374	1 897	1 906	1 881	1 881	1 881	1 975	2 134	2 944
Road transport		11 253	12 125	8 085	7 516	11 042	11 042	4 543	1 001	4 350
Environmental protection		2 575	1 855	2 426	3 000	2 562	2 562	2 562	2 562	2 562
Trading services		400 022	498 715	508 075	559 985	561 946	561 946	645 624	727 885	789 399
Electricity		209 482	254 033	271 283	294 255	292 251	292 251	346 869	395 907	429 182
Water		117 559	133 991	148 636	164 823	166 829	166 829	185 472	221 920	243 520
Waste water management		41 815	79 128	48 645	55 203	55 481	55 481	61 464	53 574	60 541
Waste management		31 167	31 563	39 512	45 704	47 386	47 386	51 819	56 484	56 155
Other	4	–	–	–	–	–	–	–	–	–
Total Revenue - Standard	2	552 730	656 624	721 889	771 822	810 034	810 034	929 607	1 028 169	1 118 822
Expenditure - Standard										
Governance and administration		84 470	90 093	103 521	116 574	118 654	118 654	125 936	133 906	142 570
Executive and council		14 579	16 667	19 565	23 616	25 453	25 453	28 832	28 436	30 105
Budget and treasury office		43 357	43 570	53 838	49 937	50 757	50 757	55 942	59 299	63 192
Corporate services		26 535	29 856	30 118	43 021	42 444	42 444	41 161	46 171	49 273
Community and public safety		64 692	71 829	105 276	105 772	135 784	135 784	160 914	171 961	188 123
Community and social services		10 577	11 793	10 574	15 450	17 065	17 065	19 989	21 657	23 610
Sport and recreation		14 353	16 413	16 319	20 372	20 441	20 441	23 360	25 527	27 712
Public safety		34 802	38 628	73 805	47 622	82 797	82 797	86 875	92 439	99 919
Housing		–	–	–	15 160	8 505	8 505	23 099	32 338	36 881
Health		4 961	4 995	4 578	7 168	6 977	6 977	7 591	–	–
Economic and environmental services		76 810	81 719	81 756	94 281	92 691	92 691	102 619	112 053	122 202
Planning and development		15 571	16 310	14 752	19 875	19 518	19 518	22 418	24 741	26 905
Road transport		58 352	63 057	64 682	71 406	70 614	70 614	77 374	83 894	91 210
Environmental protection		2 887	2 352	2 322	3 000	2 559	2 559	2 828	3 417	4 088
Trading services		346 792	402 007	424 141	511 525	519 709	519 709	602 229	664 486	744 946
Electricity		203 404	235 173	252 164	302 186	305 295	305 295	351 880	391 887	448 481
Water		88 956	98 811	107 586	125 031	129 504	129 504	156 178	171 220	187 559
Waste water management		23 459	29 571	29 787	34 549	34 688	34 688	41 128	44 411	47 412
Waste management		30 973	38 452	34 604	49 759	50 222	50 222	53 043	56 969	61 495
Other	4	–	–	–	–	–	–	–	–	–
Total Expenditure - Standard	3	572 764	645 648	714 693	828 152	866 838	866 838	991 698	1 082 405	1 197 841
Surplus/(Deficit) for the year		(20 034)	10 976	7 195	(56 330)	(56 803)	(56 803)	(62 091)	(54 236)	(79 020)

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Choose name from list - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue - Standard										
Municipal governance and administration		112 917	122 676	132 893	152 377	155 174	155 174	174 955	185 165	207 465
Executive and council		2 346	3 532	3 976	4 683	4 683	4 683	6 763	5 130	5 357
Mayor and Council		1 874	3 532	3 976	4 683	4 683	4 683	4 906	5 130	5 357
Municipal Manager		472	–	0	–	–	–	1 857	–	–
Budget and treasury office		107 473	116 873	126 530	145 409	147 976	147 976	165 994	177 716	199 666
Corporate services		3 098	2 270	2 387	2 285	2 515	2 515	2 198	2 319	2 442
Human Resources		628	663	1 081	800	800	800	600	633	667
Information Technology		936	278	164	185	415	415	194	205	216
Property Services		–	–	–	–	–	–	–	–	–
Other Admin		1 535	1 330	1 142	1 300	1 300	1 300	1 404	1 481	1 560
Community and public safety		23 589	19 357	68 503	47 063	77 429	77 429	99 948	109 423	112 102
Community and social services		4 743	4 993	8 286	5 497	5 593	5 593	6 865	5 327	5 289
Libraries and Archives		3 696	4 326	7 788	4 177	4 323	4 323	5 858	4 264	4 170
Museums & Art Galleries etc		–	–	–	–	–	–	–	–	–
Community halls and Facilities		–	–	–	–	–	–	–	–	–
Cemeteries & Crematoriums		484	482	499	702	652	652	704	743	782
Child Care		–	–	–	–	–	–	–	–	–
Aged Care		–	–	–	–	–	–	–	–	–
Other Community		–	–	–	–	–	–	–	–	–
Other Social		563	185	–	618	618	618	304	320	337
Sport and recreation		1 552	2 014	4 755	6 730	7 030	7 030	5 565	5 028	5 055
Public safety		12 893	7 675	51 044	15 178	50 178	50 178	53 115	57 926	56 784
Police		10 557	7 164	49 254	14 728	49 728	49 728	50 642	53 427	56 259
Fire		2 336	511	1 790	450	450	450	2 473	4 498	525
Civil Defence		–	–	–	–	–	–	–	–	–
Street Lighting		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Housing		–	–	–	12 742	7 712	7 712	27 254	41 143	44 973
Health		4 400	4 674	4 417	6 916	6 916	6 916	7 149	–	–
Clinics		4 400	4 674	4 417	6 916	6 916	6 916	7 149	–	–
Ambulance		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Economic and environmental services		16 202	15 876	12 417	12 397	15 485	15 485	9 080	5 696	9 856
Planning and development		2 374	1 897	1 906	1 881	1 881	1 881	1 975	2 134	2 944
Economic Development/Planning		–	–	–	–	–	–	–	–	–
Town Planning/Building enforcement		2 374	1 897	1 906	1 881	1 881	1 881	1 975	2 134	2 944
Licensing & Regulation		–	–	–	–	–	–	–	–	–
Road transport		11 253	12 125	8 085	7 516	11 042	11 042	4 543	1 001	4 350
Roads		11 253	12 125	8 085	7 516	11 042	11 042	4 543	1 001	4 350
Public Buses		–	–	–	–	–	–	–	–	–
Parking Garages		–	–	–	–	–	–	–	–	–
Vehicle Licensing and Testing		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Environmental protection		2 575	1 855	2 426	3 000	2 562	2 562	2 562	2 562	2 562
Pollution Control		–	–	–	–	–	–	–	–	–
Biodiversity & Landscape		–	–	–	–	–	–	–	–	–
Other		2 575	1 855	2 426	3 000	2 562	2 562	2 562	2 562	2 562
Trading services		400 022	498 715	508 075	559 985	561 946	561 946	645 624	727 885	789 399
Electricity		209 482	254 033	271 283	294 255	292 251	292 251	346 869	395 907	429 182
Electricity Distribution		209 482	254 033	271 283	294 255	292 251	292 251	346 869	395 907	429 182
Electricity Generation		–	–	–	–	–	–	–	–	–
Water		117 559	133 991	148 636	164 823	166 829	166 829	185 472	221 920	243 520
Water Distribution		117 559	133 991	148 636	164 823	166 829	166 829	185 472	221 920	243 520
Water Storage		–	–	–	–	–	–	–	–	–
Waste water management		41 815	79 128	48 645	55 203	55 481	55 481	61 464	53 574	60 541
Sewerage		41 815	79 128	48 645	55 203	55 481	55 481	61 464	53 574	60 541
Storm Water Management		–	–	–	–	–	–	–	–	–
Public Toilets		–	–	–	–	–	–	–	–	–
Waste management		31 167	31 563	39 512	45 704	47 386	47 386	51 819	56 484	56 155
Solid Waste		31 167	31 563	39 512	45 704	47 386	47 386	51 819	56 484	56 155
Other		–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Tourism		–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Total Revenue - Standard	2	552 730	656 624	721 889	771 822	810 034	810 034	929 607	1 028 169	1 118 822
Expenditure - Standard										
Municipal governance and administration		84 470	90 093	103 521	116 574	118 654	118 654	125 936	133 906	142 570
Executive and council		14 579	16 667	19 565	23 616	25 453	25 453	28 832	28 436	30 105
Mayor and Council		12 832	14 452	17 127	19 535	21 355	21 355	22 931	24 152	25 681
Municipal Manager		1 747	2 216	2 438	4 081	4 098	4 098	5 901	4 284	4 423
Budget and treasury office		43 357	43 570	53 838	49 937	50 757	50 757	55 942	59 299	63 192
Corporate services		26 535	29 856	30 118	43 021	42 444	42 444	41 161	46 171	49 273
Human Resources		8 640	9 876	9 411	14 108	13 845	13 845	12 930	14 694	15 607
Information Technology		14 554	15 966	14 233	18 050	18 106	18 106	19 012	21 435	23 085
Property Services		–	–	–	–	–	–	–	–	–

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Other Admin		3 340	4 013	6 474	10 862	10 493	10 493	9 219	10 042	10 582
Community and public safety		64 692	71 829	105 276	105 772	135 784	135 784	160 914	171 961	188 123
Community and social services		10 577	11 793	10 574	15 450	17 065	17 065	19 989	21 657	23 610
Libraries and Archives		6 216	7 110	5 854	8 399	10 076	10 076	11 118	12 070	13 385
Museums & Art Galleries etc		–	–	–	–	–	–	–	–	–
Community halls and Facilities		–	–	–	–	–	–	–	–	–
Cemeteries & Crematoriums		276	334	376	610	610	610	713	763	817
Child Care		–	–	–	–	–	–	–	–	–
Aged Care		–	–	–	–	–	–	–	–	–
Other Community		–	–	–	–	–	–	–	–	–
Other Social		4 085	4 349	4 345	6 441	6 379	6 379	8 158	8 824	9 408
Sport and recreation		14 353	16 413	16 319	20 372	20 441	20 441	23 360	25 527	27 712
Public safety		34 802	38 628	73 805	47 622	82 797	82 797	86 875	92 439	99 919
Police		20 756	22 885	58 137	28 469	63 458	63 458	66 240	70 629	76 715
Fire		14 046	15 743	15 668	19 153	19 339	19 339	20 635	21 810	23 204
Civil Defence		–	–	–	–	–	–	–	–	–
Street Lighting		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Housing		–	–	–	15 160	8 505	8 505	23 099	32 338	36 881
Health		4 961	4 995	4 578	7 168	6 977	6 977	7 591	–	–
Clinics		4 961	4 995	4 578	7 168	6 977	6 977	7 591	–	–
Ambulance		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Economic and environmental services		76 810	81 719	81 756	94 281	92 691	92 691	102 619	112 053	122 202
Planning and development		15 571	16 310	14 752	19 875	19 518	19 518	22 418	24 741	26 905
Economic Development/Planning		–	–	–	–	–	–	–	–	–
Town Planning/Building enforcement		15 571	16 310	14 752	19 875	19 518	19 518	22 418	24 741	26 905
Licensing & Regulation		–	–	–	–	–	–	–	–	–
Road transport		58 352	63 057	64 682	71 406	70 614	70 614	77 374	83 894	91 210
Roads		56 262	61 146	62 821	67 916	67 130	67 130	73 632	79 388	86 389
Public Buses		–	–	–	–	–	–	–	–	–
Parking Garages		–	–	–	–	–	–	–	–	–
Vehicle Licensing and Testing		–	–	–	–	–	–	–	–	–
Other		2 090	1 911	1 861	3 490	3 485	3 485	3 741	4 506	4 821
Environmental protection		2 887	2 352	2 322	3 000	2 559	2 559	2 828	3 417	4 088
Pollution Control		–	–	–	–	–	–	–	–	–
Biodiversity & Landscape		–	–	–	–	–	–	–	–	–
Other		2 887	2 352	2 322	3 000	2 559	2 559	2 828	3 417	4 088
Trading services		346 792	402 007	424 141	511 525	519 709	519 709	602 229	664 486	744 946
Electricity		203 404	235 173	252 164	302 186	305 295	305 295	351 880	391 887	448 481
Electricity Distribution		203 404	235 173	252 164	302 186	305 295	305 295	351 880	391 887	448 481
Electricity Generation		–	–	–	–	–	–	–	–	–
Water		88 956	98 811	107 586	125 031	129 504	129 504	156 178	171 220	187 559
Water Distribution		88 956	98 811	107 586	125 031	129 504	129 504	156 178	171 220	187 559
Water Storage		–	–	–	–	–	–	–	–	–
Waste water management		23 459	29 571	29 787	34 549	34 688	34 688	41 128	44 411	47 412
Sewerage		23 459	29 571	29 787	34 549	34 688	34 688	41 128	44 411	47 412
Storm Water Management		–	–	–	–	–	–	–	–	–
Public Toilets		–	–	–	–	–	–	–	–	–
Waste management		30 973	38 452	34 604	49 759	50 222	50 222	53 043	56 969	61 495
Solid Waste		30 973	38 452	34 604	49 759	50 222	50 222	53 043	56 969	61 495
Other		–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Tourism		–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Total Expenditure - Standard	3	572 764	645 648	714 693	828 152	866 838	866 838	991 698	1 082 405	1 197 841
Surplus/(Deficit) for the year		(20 034)	10 976	7 195	(56 330)	(56 803)	(56 803)	(62 091)	(54 236)	(79 020)

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Choose name from list - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue by Vote	1									
Vote 1 - executive council		2 346	3 532	3 976	21 113	14 928	14 928	33 209	45 316	49 203
Vote 2 - corporate services		3 098	2 270	2 387	2 285	2 515	2 515	2 198	2 319	2 442
Vote 3 - financial services		107 473	116 873	126 530	141 721	145 443	145 443	166 803	178 673	200 794
Vote 4 - development & planning		2 374	1 897	1 906	1 881	1 881	1 881	1 975	2 134	2 944
Vote 5 - health		4 400	4 674	4 417	6 916	6 916	6 916	7 149	–	–
Vote 6 - community & social services		4 743	4 993	8 286	5 497	5 593	5 593	6 865	5 327	5 289
Vote 7 - public safety		12 893	7 675	51 044	15 178	50 178	50 178	53 115	57 926	56 784
Vote 8 - sport & recreation		1 552	2 014	4 755	6 730	7 030	7 030	5 565	5 028	5 055
Vote 9 - environmental protection		2 575	1 855	2 426	3 000	2 562	2 562	2 562	2 562	2 562
Vote 10 - waste water management		41 815	79 128	48 645	55 203	55 481	55 481	61 464	53 574	60 541
Vote 11 - solid waste management		31 167	31 563	39 512	45 704	47 386	47 386	51 819	56 484	56 155
Vote 12 - roads & transport		11 253	12 125	8 085	7 516	11 042	11 042	4 543	1 001	4 350
Vote 13 - water services		117 559	133 991	148 636	164 823	166 829	166 829	185 472	221 920	243 520
Vote 14 - electricty		208 271	253 033	269 928	292 815	290 817	290 817	345 157	394 532	427 186
Vote 15 - engineering admin		1 211	1 000	1 355	1 440	1 434	1 434	1 712	1 375	1 996
Total Revenue by Vote	2	552 730	656 624	721 889	771 822	810 034	810 034	929 607	1 028 169	1 118 822
Expenditure by Vote *to be appropriated*	1									
Vote 1 - executive council		14 579	16 667	19 565	38 776	33 957	33 957	51 931	60 773	66 986
Vote 2 - corporate services		26 535	29 856	30 118	43 021	42 444	42 444	41 162	46 172	49 274
Vote 3 - financial services		43 357	43 570	53 838	49 937	50 757	50 757	55 942	59 299	63 192
Vote 4 - development & planning		15 571	16 310	14 751	19 874	19 517	19 517	22 417	24 741	26 904
Vote 5 - health		4 961	4 995	4 578	7 168	6 977	6 977	7 591	–	–
Vote 6 - community & social services		10 577	11 793	10 574	15 450	17 065	17 065	19 989	21 657	23 610
Vote 7 - public safety		34 802	38 628	73 805	47 622	82 797	82 797	86 875	92 439	99 919
Vote 8 - sport & recreation		14 353	16 413	16 319	20 372	20 441	20 441	23 360	25 527	27 712
Vote 9 - environmental protection		2 887	2 352	2 322	3 000	2 559	2 559	2 828	3 417	4 088
Vote 10 - waste water management		23 459	29 571	29 787	34 549	34 688	34 688	41 128	44 411	47 412
Vote 11 - solid waste management		30 973	38 452	34 604	49 759	50 222	50 222	53 043	56 969	61 495
Vote 12 - roads & transport		58 352	63 057	64 682	71 406	70 614	70 614	77 374	83 894	91 210
Vote 13 - water services		88 956	98 811	107 586	125 031	129 504	129 504	156 178	171 220	187 559
Vote 14 - electricty		195 965	227 275	244 535	290 326	293 326	293 326	335 134	374 195	429 515
Vote 15 - engineering admin		7 438	7 898	7 628	11 860	11 969	11 969	16 746	17 691	18 967
Total Expenditure by Vote	2	572 764	645 648	714 693	828 152	866 838	866 838	991 698	1 082 405	1 197 841
Surplus/(Deficit) for the year	2	(20 034)	10 976	7 195	(56 330)	(56 803)	(56 803)	(62 091)	(54 236)	(79 020)



Choose name from list - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue by Vote	1									
Vote 1 - executive council		2 346	3 532	3 976	21 113	14 928	14 928	33 209	45 316	49 203
1.1 - municipal manager		472	–	0	–	–	–	1 857	–	–
1.2 - office of the mayor		–	14	60	–	–	–	–	–	–
1.3 - speakers office		250	200	200	–	–	–	–	–	–
1.4 - councillors		1 624	3 318	3 716	4 683	4 683	4 683	4 906	5 130	5 357
1.5 - savannna		–	–	–	16 430	10 245	10 245	26 446	40 186	43 846
Vote 2 - corporate services		3 098	2 270	2 387	2 285	2 515	2 515	2 198	2 319	2 442
2.1 - corporate services admin		142	124	164	185	415	415	194	205	216
2.2 - council building		1 535	1 330	1 142	1 300	1 300	1 300	1 404	1 481	1 560
2.3 - pro		–	–	–	–	–	–	–	–	–
2.4 - it services		794	154	0	–	–	–	–	–	–
2.5 - performance audit		–	–	–	–	–	–	–	–	–
2.6 - human resources		628	663	1 081	800	800	800	600	633	667
Vote 3 - financial services		107 473	116 873	126 530	141 721	145 443	145 443	166 803	178 673	200 794
3.2 - financial sercices - bugdet treasury office		107 473	116 873	126 530	141 721	145 443	145 443	166 803	178 673	200 794
Vote 4 - development & planning		2 374	1 897	1 906	1 881	1 881	1 881	1 975	2 134	2 944
4.1 - development & planning		713	42	25	50	50	50	53	105	808
4.2 - building control		1 432	1 633	1 528	1 566	1 566	1 566	1 644	1 735	1 827
4.3 - town planning		229	222	353	265	265	265	278	294	309
Vote 5 - health		4 400	4 674	4 417	6 916	6 916	6 916	7 149	–	–
5.1 - clinic randvaal		2 745	2 512	2 318	4 146	4 146	4 146	4 257	–	–
5.2 - clininc meyerton		558	519	836	1 087	1 087	1 087	1 122	–	–
5.3 - clinic kookrus		1 097	1 644	1 263	1 683	1 683	1 683	1 770	–	–
Vote 6 - community & social services		4 743	4 993	8 286	5 497	5 593	5 593	6 865	5 327	5 289
6.1 - library meyerton		3 696	4 326	7 788	2 127	4 323	4 323	4 728	4 064	4 070
6.2 - libaray henley on klip		–	–	–	150	–	–	60	–	–
6.3 - library walkerville		–	–	–	–	–	–	60	–	–
6.4 - library randvaal		–	–	–	–	–	–	60	–	–
6.5 - library sicelo		–	–	–	700	–	–	150	–	–
6.6 - lakeside library		–	–	–	1 200	–	–	800	200	100
6.7 - cemetries		484	482	499	702	652	652	704	743	782
6.8 - social services admin		563	185	–	618	618	618	304	320	337
Vote 7 - public safety		12 893	7 675	51 044	15 178	50 178	50 178	53 115	57 926	56 784
7.1 - traffic		10 557	7 164	49 254	14 728	49 728	49 728	50 642	53 427	56 259
7.2 - fire		2 336	511	1 790	450	450	450	2 473	4 498	525
Vote 8 - sport & recreation		1 552	2 014	4 755	6 730	7 030	7 030	5 565	5 028	5 055
8.1 - parks		1 552	1 920	4 661	661	661	661	965	422	444
8.2 - swimming pool		–	94	94	70	70	70	100	106	111
8.3 - sport & recreation amin		–	–	–	6 000	6 300	6 300	4 500	4 500	4 500
Vote 9 - environmental protection		2 575	1 855	2 426	3 000	2 562	2 562	2 562	2 562	2 562
9.1 - environmental services		2 575	1 855	2 426	3 000	2 562	2 562	2 562	2 562	2 562
Vote 10 - waste water management		41 815	79 128	48 645	55 203	55 481	55 481	61 464	53 574	60 541
10.1 - main serwerage		32 543	58 870	48 645	55 203	55 481	55 481	61 464	53 574	60 541
10.2 - purification		9 272	20 258	–	–	–	–	–	–	–
Vote 11 - solid waste management		31 167	31 563	39 512	45 704	47 386	47 386	51 819	56 484	56 155
11.1 - solid waste management		31 167	31 563	39 512	45 704	47 386	47 386	51 819	56 484	56 155
Vote 12 - roads & transport		11 253	12 125	8 085	7 516	11 042	11 042	4 543	1 001	4 350
12.1 - roads & stormwater		11 253	12 125	8 085	7 516	11 042	11 042	4 543	1 001	4 350
12.2 - transport & mechanical workshop		–	–	–	–	–	–	–	–	–
Vote 13 - water services		117 559	133 991	148 636	164 823	166 829	166 829	185 472	221 920	243 520
13.1 - water services		117 559	133 991	148 636	164 823	166 829	166 829	185 472	221 920	243 520
Vote 14 - electricty		208 271	253 033	269 928	292 815	290 817	290 817	345 157	394 532	427 186
14.1 - electricity		208 271	253 033	269 928	292 815	290 817	290 817	345 157	394 532	427 186
Vote 15 - engineering admin		1 211	1 000	1 355	1 440	1 434	1 434	1 712	1 375	1 996
15.1 - enigineering admin		1 211	1 000	1 355	1 440	1 434	1 434	1 712	1 375	1 996
Total Revenue by Vote	2	552 730	656 624	721 889	771 822	810 034	810 034	929 607	1 028 169	1 118 822

MIDVAAL LOCAL MUNICIPALITY
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Choose name from list - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Expenditure by Vote	1									
Vote 1 - executive council		14 579	16 667	19 565	38 776	33 957	33 957	51 931	60 773	66 986
1.1 - municipal manager		1 747	2 216	2 438	4 081	4 098	4 098	5 901	4 284	4 423
1.2 - office of the mayor		2 704	2 834	2 573	4 502	6 151	6 151	6 436	6 551	6 940
1.3 - speakers office		2 121	3 011	2 728	3 890	3 991	3 991	4 243	4 538	4 832
1.4 - councillors		8 007	8 606	11 826	11 143	11 212	11 212	12 252	13 063	13 910
1.5 - savannna		–	–	–	15 160	8 505	8 505	23 099	32 338	36 881
Vote 2 - corporate services		26 535	29 856	30 118	43 021	42 444	42 444	41 162	46 172	49 274
2.1 - corporate services admin		12 655	13 420	11 238	13 745	13 665	13 665	14 132	15 253	16 508
2.2 - council building		2 152	2 181	3 882	6 818	6 773	6 773	5 037	5 623	5 904
2.3 - pro		362	709	731	767	762	762	780	824	869
2.4 - it services		1 900	2 546	2 995	4 306	4 441	4 441	4 880	6 182	6 577
2.5 - performance audit		826	1 124	1 861	3 277	2 958	2 958	3 403	3 595	3 809
2.6 - human resources		8 640	9 876	9 411	14 108	13 845	13 845	12 930	14 694	15 607
Vote 3 - financial services		43 357	43 570	53 838	49 937	50 757	50 757	55 942	59 299	63 192
3.2 - financial sercices - bugdet treasury office		43 357	43 570	53 838	49 937	50 757	50 757	55 942	59 299	63 192
Vote 4 - development & planning		15 571	16 310	14 751	19 874	19 517	19 517	22 417	24 741	26 904
4.1 - development & planning		6 519	6 528	7 164	9 725	9 755	9 755	11 019	12 196	13 577
4.2 - building control		5 793	6 622	5 615	7 812	7 484	7 484	8 582	9 574	10 176
4.3 - town planning		3 259	3 159	1 972	2 337	2 278	2 278	2 816	2 971	3 151
Vote 5 - health		4 961	4 995	4 578	7 168	6 977	6 977	7 591	–	–
5.1 - clinic randvaal		3 022	2 994	2 789	4 307	4 093	4 093	4 505	–	–
5.2 - clininc meyerton		729	750	658	1 171	1 171	1 171	1 267	–	–
5.3 - clinic kookrus		1 210	1 250	1 130	1 690	1 713	1 713	1 820	–	–
Vote 6 - community & social services		10 577	11 793	10 574	15 450	17 065	17 065	19 989	21 657	23 610
6.1 - library meyerton		4 368	4 948	3 436	4 731	5 448	5 448	5 830	6 387	7 267
6.2 - libaray henley on klip		496	609	691	865	874	874	826	906	974
6.3 - library walkerville		567	648	681	901	902	902	953	1 017	1 093
6.4 - library randvaal		573	586	850	1 121	1 118	1 118	1 179	1 267	1 371
6.5 - library sicelo		212	320	195	646	646	646	715	777	845
6.6 - lakeside library		–	–	–	135	1 088	1 088	1 615	1 716	1 835
6.7 - cemetries		276	334	376	610	610	610	713	763	817
6.8 - social services admin		4 085	4 349	4 345	6 441	6 379	6 379	8 158	8 824	9 408
Vote 7 - public safety		34 802	38 628	73 805	47 622	82 797	82 797	86 875	92 439	99 919
7.1 - traffic		20 756	22 885	58 137	28 469	63 458	63 458	66 240	70 629	76 715
7.2 - fire		14 046	15 743	15 668	19 153	19 339	19 339	20 635	21 810	23 204
Vote 8 - sport & recreation		14 353	16 413	16 319	20 372	20 441	20 441	23 360	25 527	27 712
8.1 - parks		12 992	14 437	13 977	17 476	17 543	17 543	19 775	21 655	23 519
8.2 - swimming pool		563	626	875	1 041	1 038	1 038	1 132	1 211	1 303
8.3 - sport & recreation amin		798	1 350	1 467	1 856	1 860	1 860	2 454	2 662	2 890
Vote 9 - environmental protection		2 887	2 352	2 322	3 000	2 559	2 559	2 828	3 417	4 088
9.1 - environmental services		2 887	2 352	2 322	3 000	2 559	2 559	2 828	3 417	4 088
Vote 10 - waste water management		23 459	29 571	29 787	34 549	34 688	34 688	41 128	44 411	47 412
10.1 - main serwerage		15 404	19 632	26 478	30 873	30 330	30 330	36 141	39 047	41 646
10.2 - purification		8 055	9 940	3 309	3 676	4 357	4 357	4 987	5 364	5 766
Vote 11 - solid waste management		30 973	38 452	34 604	49 759	50 222	50 222	53 043	56 969	61 495
11.1 - solid waste management		30 973	38 452	34 604	49 759	50 222	50 222	52 976	56 897	61 418
Vote 12 - roads & transport		58 352	63 057	64 682	71 406	70 614	70 614	77 374	83 894	91 210
12.1 - roads & stormwater		56 262	61 146	62 821	67 916	67 130	67 130	73 632	79 388	86 389
12.2 - transport & mechanical workshop		2 090	1 911	1 861	3 490	3 485	3 485	3 741	4 506	4 821
Vote 13 - water services		88 956	98 811	107 586	125 031	129 504	129 504	156 178	171 220	187 559
13.1 - water services		88 956	98 811	107 586	125 031	129 504	129 504	156 178	171 220	187 559
Vote 14 - electricty		195 965	227 275	244 535	290 326	293 326	293 326	335 134	374 195	429 515
14.1 - electricity		195 965	227 275	244 535	290 326	293 326	293 326	335 134	374 195	429 515
Vote 15 - engineering admin		7 438	7 898	7 628	11 860	11 969	11 969	16 746	17 691	18 967
15.1 - enigineering admin		7 438	7 898	7 628	11 860	11 969	11 969	16 746	17 691	18 967
Total Expenditure by Vote	2	572 764	645 648	714 693	828 152	866 838	866 838	991 698	1 082 405	1 197 841
Surplus/(Deficit) for the year	2	(20 034)	10 976	7 195	(56 330)	(56 803)	(56 803)	(62 091)	(54 236)	(79 020)

MIDVAAL LOCAL MUNICIPALITY
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Choose name from list - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source											
Property rates	2	90 133	94 353	106 157	130 588	132 630	132 630	100 956	145 986	157 665	170 279
Property rates - penalties & collection charges		–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	2	185 503	214 455	235 074	273 688	266 883	266 883	186 931	312 005	349 446	391 379
Service charges - water revenue	2	100 153	117 082	133 849	146 112	145 160	145 160	106 774	171 379	192 175	215 236
Service charges - sanitation revenue	2	22 235	24 319	27 252	30 355	30 765	30 765	23 188	35 535	38 378	41 448
Service charges - refuse revenue	2	17 430	21 316	25 363	29 508	29 160	29 160	20 787	33 476	36 154	39 046
Service charges - other		–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		1 535	1 330	1 142	1 300	1 300	1 300	876	1 404	1 481	1 560
Interest earned - external investments		1 157	2 037	4 851	2 000	3 300	3 300	4 063	4 000	3 000	3 000
Interest earned - outstanding debtors		7 688	7 120	6 049	4 000	7 000	7 000	7 683	6 000	6 330	6 665
Dividends received		–	–	–	–	–	–	–	–	–	–
Fines		10 440	7 020	48 726	14 523	49 523	49 523	7 537	50 307	53 074	55 887
Licences and permits		–	–	–	–	–	–	–	–	–	–
Agency services		–	–	–	–	–	–	–	–	–	–
Transfers recognised - operational		56 818	64 200	68 249	77 119	78 230	78 230	72 370	88 565	86 565	96 542
Other revenue	2	26 101	69 707	26 828	29 042	30 481	30 481	23 324	30 339	34 292	38 415
Gains on disposal of PPE		106	–	456	–	–	–	–	100	100	100
Total Revenue (excluding capital transfers and contributions)		519 298	622 938	683 996	738 236	774 432	774 432	554 490	879 097	958 660	1 059 557
Expenditure By Type											
Employee related costs	2	135 702	151 170	125 998	186 356	186 838	186 838	127 629	218 912	243 098	265 702
Remuneration of councillors		7 430	7 875	8 741	9 052	9 052	9 052	6 421	9 630	10 304	11 025
Debt impairment	3	22 990	27 323	57 609	28 680	64 710	64 710	48 532	85 368	89 360	94 715
Depreciation & asset impairment	2	77 423	109 753	115 484	131 700	131 700	131 700	98 775	144 869	158 848	174 732
Finance charges		13 988	16 120	16 722	18 806	19 806	19 806	9 811	18 489	16 698	14 499
Bulk purchases	2	199 878	225 660	250 231	283 639	286 172	286 172	207 456	328 033	370 924	430 716
Other materials	8	–	–	–	–	–	–	–	–	–	–
Contracted services		45 058	48 879	56 015	56 968	56 418	56 418	35 070	55 111	55 812	58 770
Transfers and grants		15	826	1 494	5 926	5 649	5 649	2 094	7 198	7 880	8 689
Other expenditure	4, 5	70 280	58 042	82 399	107 025	106 493	106 493	66 180	124 088	129 481	138 992
Loss on disposal of PPE		–	–	1 087	–	–	–	–	–	–	–
Total Expenditure		572 764	645 648	715 781	828 152	866 838	866 838	601 968	991 698	1 082 405	1 197 841
Surplus/(Deficit)		(53 467)	(22 710)	(31 784)	(89 916)	(92 405)	(92 405)	(47 478)	(112 601)	(123 745)	(138 285)
Transfers recognised - capital		33 200	32 006	36 316	31 236	30 322	30 322	29 676	37 163	38 661	42 200
Contributions recognised - capital	6	232	1 680	2 664	2 350	5 280	5 280	2 173	13 347	30 848	17 065
Contributed assets		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		(20 034)	10 976	7 195	(56 330)	(56 803)	(56 803)	(15 629)	(62 091)	(54 236)	(79 020)
Taxation		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		(20 034)	10 976	7 195	(56 330)	(56 803)	(56 803)	(15 629)	(62 091)	(54 236)	(79 020)
Attributable to minorities		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		(20 034)	10 976	7 195	(56 330)	(56 803)	(56 803)	(15 629)	(62 091)	(54 236)	(79 020)
Share of surplus/ (deficit) of associate	7	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year		(20 034)	10 976	7 195	(56 330)	(56 803)	(56 803)	(15 629)	(62 091)	(54 236)	(79 020)

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Choose name from list - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Capital expenditure - Vote											
Multi-year expenditure *to be appropriated*	2										
Vote 1 - executive council		–	–	–	–	–	–	–	–	–	–
Vote 2 - corporate services		123	91	–	–	–	–	–	–	–	–
Vote 3 - financial services		–	–	20	–	–	–	–	–	–	–
Vote 4 - development & planning		–	–	–	–	–	–	–	–	–	–
Vote 5 - health		–	–	–	–	–	–	–	–	–	–
Vote 6 - community & social services		124	579	5 643	400	546	546	335	–	–	–
Vote 7 - public safety		673	2 261	1 207	–	–	–	–	2 000	4 000	–
Vote 8 - sport & recreation		1 997	1 848	4 343	2 000	2 000	2 000	1 784	2 500	4 500	4 500
Vote 9 - environmental protection		–	–	–	–	–	–	–	–	–	–
Vote 10 - waste water management		9 157	42 161	13 505	6 818	3 282	3 282	911	13 900	4 200	8 300
Vote 11 - solid waste management		4 814	1 924	3 158	–	–	–	–	1 300	1 410	–
Vote 12 - roads & transport		11 659	14 455	16 333	14 544	18 201	18 201	14 133	4 443	1 101	4 850
Vote 13 - water services		936	10 951	7 341	11 600	5 690	5 690	3 957	2 250	17 200	16 300
Vote 14 - electricty		7 042	20 035	15 139	11 810	4 207	4 207	1 538	13 500	19 500	13 000
Vote 15 - engineering admin		476	1 014	10 567	1 320	864	864	557	–	–	–
Capital multi-year expenditure sub-total	7	37 000	95 319	77 255	48 492	34 790	34 790	23 216	39 893	51 911	46 950
Single-year expenditure *to be appropriated*	2										
Vote 1 - executive council		476	18	631	1 935	1 980	1 980	540	3 347	12 848	11 965
Vote 2 - corporate services		970	1 404	2 084	2 207	2 772	2 772	924	1 180	1 410	910
Vote 3 - financial services		–	31	194	140	125	125	74	300	75	75
Vote 4 - development & planning		170	–	36	125	122	122	53	–	50	750
Vote 5 - health		–	–	–	–	–	–	–	–	–	–
Vote 6 - community & social services		1 913	962	393	550	980	980	118	2 750	800	600
Vote 7 - public safety		1 928	–	–	2 106	2 004	2 004	1 167	640	–	–
Vote 8 - sport & recreation		–	–	–	5 824	6 433	6 433	6 087	3 400	570	470
Vote 9 - environmental protection		–	–	–	–	–	–	–	–	–	–
Vote 10 - waste water management		–	–	–	7 952	8 779	8 779	4 012	5 000	–	–
Vote 11 - solid waste management		–	–	–	2 050	3 991	3 991	1 501	6 320	2 000	–
Vote 12 - roads & transport		–	–	–	3 867	2 327	2 327	1 845	3 000	–	200
Vote 13 - water services		–	–	–	4 830	2 701	2 701	325	16 760	500	690
Vote 14 - electricty		–	396	5 578	8 869	6 779	6 779	2 932	9 200	5 850	2 300
Vote 15 - engineering admin		–	–	–	100	100	100	65	–	–	–
Capital single-year expenditure sub-total		5 456	2 811	8 916	40 554	39 094	39 094	19 641	51 897	24 103	17 960
Total Capital Expenditure - Vote		42 457	98 130	86 172	89 046	73 884	73 884	42 857	91 790	76 014	64 910
Capital Expenditure - Standard											
Governance and administration		2 044	1 544	2 929	2 612	3 136	3 136	1 007	1 480	1 485	985
Executive and council		476	18	631	265	240	240	9	–	–	–
Budget and treasury office		–	31	214	140	125	125	74	300	75	75
Corporate services		1 568	1 494	2 084	2 207	2 772	2 772	924	1 180	1 410	910
Community and public safety		6 634	5 651	11 586	12 550	13 703	13 703	10 022	14 637	22 718	17 535
Community and social services		2 036	3 165	6 036	950	1 526	1 526	453	2 750	800	600
Sport and recreation		1 997	225	4 343	7 824	8 433	8 433	7 871	5 900	5 070	4 970
Public safety		2 601	2 261	1 207	2 106	2 004	2 004	1 167	2 640	4 000	–
Housing		–	–	–	1 670	1 740	1 740	531	3 347	12 848	11 965
Health		–	–	–	–	–	–	–	–	–	–
Economic and environmental services		11 829	14 455	16 369	18 536	20 650	20 650	16 031	7 443	1 151	5 800
Planning and development		170	–	36	125	122	122	53	–	50	750
Road transport		11 659	14 455	16 333	18 411	20 529	20 529	15 978	7 443	1 101	5 050
Environmental protection		–	–	–	–	–	–	–	–	–	–
Trading services		21 949	76 481	55 287	55 349	36 394	36 394	15 798	68 230	50 660	40 590
Electricity		7 042	21 445	31 284	22 099	11 951	11 951	5 091	22 700	25 350	15 300
Water		936	10 951	7 341	16 430	8 391	8 391	4 282	19 010	17 700	16 990
Waste water management		9 157	42 161	13 505	14 770	12 061	12 061	4 923	18 900	4 200	8 300
Waste management		4 814	1 924	3 158	2 050	3 991	3 991	1 501	7 620	3 410	–
Other		–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Standard	3	42 457	98 130	86 172	89 046	73 884	73 884	42 857	91 790	76 014	64 910
Funded by:											
National Government		27 507	31 006	36 216	28 786	28 786	28 786	17 591	33 563	36 551	41 600
Provincial Government		1 693	1 000	100	2 450	1 536	1 536	434	3 600	2 110	600
District Municipality		4 001									
Other transfers and grants											
Transfers recognised - capital	4	33 200	32 006	36 316	31 236	30 322	30 322	18 025	37 163	38 661	42 200
Public contributions & donations	5	1 823	52 709	1 068	11 750	5 280	5 280	648	13 347	30 848	17 065
Borrowing	6	1 931	3 112	35 919	31 267	20 163	20 163	16 201	35 995		
Internally generated funds		5 503	10 303	12 869	14 793	18 119	18 119	7 983	5 285	6 505	5 645
Total Capital Funding	7	42 457	98 130	86 172	89 046	73 884	73 884	42 857	91 790	76 014	64 910

MIDVAAL LOCAL MUNICIPALITY
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Choose name from list - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Capital expenditure - Municipal Vote											
Multi-year expenditure appropriation	2										
Vote 1 - executive council		–	–	–	–	–	–	–	–	–	–
1.1 - municipal manager		–	–	–	–	–	–	–	–	–	–
1.2 - office of the mayor		–	–	–	–	–	–	–	–	–	–
1.3 - speakers office		–	–	–	–	–	–	–	–	–	–
1.4 - councillors		–	–	–	–	–	–	–	–	–	–
1.5 - savannna		–	–	–	–	–	–	–	–	–	–
Vote 2 - corporate services		123	91	–	–	–	–	–	–	–	–
2.1 - corporate services admin		123	–	–	–	–	–	–	–	–	–
2.2 - council building		–	–	–	–	–	–	–	–	–	–
2.3 - pro		–	–	–	–	–	–	–	–	–	–
2.4 - it services		–	91	–	–	–	–	–	–	–	–
2.5 - performance audit		–	–	–	–	–	–	–	–	–	–
2.6 - human resources		–	–	–	–	–	–	–	–	–	–
Vote 3 - financial services		–	–	20	–	–	–	–	–	–	–
3.2 - financial sercices - bugdet treasury office		–	–	20	–	–	–	–	–	–	–
Vote 4 - development & planning		–	–	–	–	–	–	–	–	–	–
4.1 - development & planning		–	–	–	–	–	–	–	–	–	–
4.2 - building control		–	–	–	–	–	–	–	–	–	–
4.3 - town planning		–	–	–	–	–	–	–	–	–	–
Vote 5 - health		–	–	–	–	–	–	–	–	–	–
5.1 - clinic randvaal		–	–	–	–	–	–	–	–	–	–
5.2 - clininc meyerton		–	–	–	–	–	–	–	–	–	–
5.3 - clinic kookrus		–	–	–	–	–	–	–	–	–	–
Vote 6 - community & social services		124	579	5 643	400	546	546	335	–	–	–
6.1 - library meyerton		124	–	4 914	400	546	546	335	–	–	–
6.2 - libaray henley on klip		–	–	–	–	–	–	–	–	–	–
6.3 - library walkerville		–	–	–	–	–	–	–	–	–	–
6.4 - library randvaal		–	–	–	–	–	–	–	–	–	–
6.5 - library sicelo		–	–	–	–	–	–	–	–	–	–
6.6 - lakeside library		–	579	–	–	–	–	–	–	–	–
6.7 - cemetries		–	–	729	–	–	–	–	–	–	–
6.8 - social services admin		–	–	–	–	–	–	–	–	–	–
Vote 7 - public safety		673	2 261	1 207	–	–	–	–	2 000	4 000	–
7.1 - traffic		673	1 451	–	–	–	–	–	–	–	–
7.2 - fire		–	811	1 207	–	–	–	–	2 000	4 000	–
Vote 8 - sport & recreation		1 997	1 848	4 343	2 000	2 000	2 000	1 784	2 500	4 500	4 500
8.1 - parks		1 997	1 848	4 343	–	–	–	–	–	–	–
8.2 - swimming pool		–	–	–	–	–	–	–	–	–	–
8.3 - sport & recreation amin		–	–	–	2 000	2 000	2 000	1 784	2 500	4 500	4 500
Vote 9 - environmental protection		–	–	–	–	–	–	–	–	–	–
9.1 - environmental services		–	–	–	–	–	–	–	–	–	–
Vote 10 - waste water management		9 157	42 161	13 505	6 818	3 282	3 282	911	13 900	4 200	8 300
10.1 - main serwerage		1 157	24 391	13 098	6 415	3 001	3 001	638	–	–	–
10.2 - purification		8 000	17 770	407	403	281	281	274	13 900	4 200	8 300
Vote 11 - solid waste management		4 814	1 924	3 158	–	–	–	–	1 300	1 410	–
11.1 - solid waste management		4 814	1 924	3 158	–	–	–	–	1 300	1 410	–
Vote 12 - roads & transport		11 659	14 455	16 333	14 544	18 201	18 201	14 133	4 443	1 101	4 850
12.1 - roads & stormwater		11 659	14 066	16 004	14 531	18 190	18 190	14 121	4 443	1 101	4 850
12.2 - transport & mechanical workshop		–	388	329	13	11	11	11	–	–	–
Vote 13 - water services		936	10 951	7 341	11 600	5 690	5 690	3 957	2 250	17 200	16 300
13.1 - water services		936	10 951	7 341	11 600	5 690	5 690	3 957	2 250	17 200	16 300
Vote 14 - electricty		7 042	20 035	15 139	11 810	4 207	4 207	1 538	13 500	19 500	13 000
14.1 - electricity		7 042	20 035	15 139	11 810	4 207	4 207	1 538	13 500	19 500	13 000
Vote 15 - engineering admin		476	1 014	10 567	1 320	864	864	557	–	–	–
15.1 - enigineering admin		476	1 014	10 567	1 320	864	864	557	–	–	–
Capital multi-year expenditure sub-total		37 000	95 319	77 255	48 492	34 790	34 790	23 216	39 893	51 911	46 950
Capital expenditure - Municipal Vote											
Single-year expenditure appropriation	2										
Vote 1 - executive council		476	18	631	1 935	1 980	1 980	540	3 347	12 848	11 965
1.1 - municipal manager		–	–	80	–	–	–	–	–	–	–
1.2 - office of the mayor		–	–	–	250	225	225	–	–	–	–
1.3 - speakers office		–	18	550	15	15	15	9	–	–	–
1.4 - councillors		476	–	–	–	–	–	–	–	–	–
1.5 - savannna		–	–	–	1 670	1 740	1 740	531	3 347	12 848	11 965
Vote 2 - corporate services		970	1 404	2 084	2 207	2 772	2 772	924	1 180	1 410	910
2.1 - corporate services admin		–	31	1 227	774	1 329	1 329	292	330	75	75
2.2 - council building		–	415	91	90	100	100	89	–	600	–
2.3 - pro		–	–	–	–	–	–	–	–	–	–
2.4 - it services		954	553	632	470	470	470	382	500	500	500
2.5 - performance audit		–	–	–	–	–	–	–	–	–	–

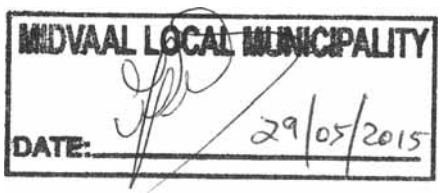
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2.6 - human resources		16	405	135	873	873	873	161	350	235	335
Vote 3 - financial services		–	31	194	140	125	125	74	300	75	75
3.2 - financial sercices - bugdet treasury office		–	31	194	140	125	125	74	300	75	75
Vote 4 - development & planning		170	–	36	125	122	122	53	–	50	750
4.1 - development & planning		170	–	36	125	122	122	53	–	50	750
4.2 - building control		–	–	–	–	–	–	–	–	–	–
4.3 - town planning		–	–	–	–	–	–	–	–	–	–
Vote 5 - health		–	–	–	–	–	–	–	–	–	–
5.1 - clinic randvaal		–	–	–	–	–	–	–	–	–	–
5.2 - clininc meyerton		–	–	–	–	–	–	–	–	–	–
5.3 - clinic kookrus		–	–	–	–	–	–	–	–	–	–
Vote 6 - community & social services		1 913	962	393	550	980	980	118	2 750	800	600
6.1 - library meyerton		1 730	962	210	–	530	530	99	1 170	–	–
6.2 - libaray henley on klip		–	–	–	150	–	–	–	60	–	–
6.3 - library walkerville		–	–	–	300	–	–	–	60	–	–
6.4 - library randvaal		–	–	–	–	–	–	–	60	–	–
6.5 - library sicelo		–	–	–	–	–	–	–	150	–	–
6.6 - lakeside library		–	–	–	–	–	–	–	800	700	600
6.7 - cemetries		–	–	–	–	–	–	–	–	–	–
6.8 - social services admin		183	–	183	100	450	450	19	450	100	–
Vote 7 - public safety		1 928	–	–	2 106	2 004	2 004	1 167	640	–	–
7.1 - traffic		–	–	–	1 264	1 174	1 174	655	640	–	–
7.2 - fire		1 928	–	–	842	830	830	512	–	–	–
Vote 8 - sport & recreation		–	–	–	5 824	6 433	6 433	6 087	3 400	570	470
8.1 - parks		–	–	–	1 699	1 412	1 412	1 399	1 060	400	300
8.2 - swimming pool		–	–	–	100	100	100	–	–	–	–
8.3 - sport & recreation amin		–	–	–	4 025	4 921	4 921	4 688	2 340	170	170
Vote 9 - environmental protection		–	–	–	–	–	–	–	–	–	–
9.1 - environmental services		–	–	–	–	–	–	–	–	–	–
Vote 10 - waste water management		–	–	–	7 952	8 779	8 779	4 012	5 000	–	–
10.1 - main serwerage		–	–	–	6 815	8 026	8 026	3 466	5 000	–	–
10.2 - purification		–	–	–	1 137	753	753	545	–	–	–
Vote 11 - solid waste management		–	–	–	2 050	3 991	3 991	1 501	6 320	2 000	–
11.1 - solid waste management		–	–	–	2 050	3 991	3 991	1 501	6 320	2 000	–
Vote 12 - roads & transport		–	–	–	3 867	2 327	2 327	1 845	3 000	–	200
12.1 - roads & stormwater		–	–	–	3 820	2 305	2 305	1 823	3 000	–	200
12.2 - transport & mechanical workshop		–	–	–	47	22	22	22	–	–	–
Vote 13 - water services		–	–	–	4 830	2 701	2 701	325	16 760	500	690
13.1 - water services		–	–	–	4 830	2 701	2 701	325	16 760	500	690
Vote 14 - electricty		–	396	5 578	8 869	6 779	6 779	2 932	9 200	5 850	2 300
14.1 - electricity		–	396	5 578	8 869	6 779	6 779	2 932	9 200	5 850	2 300
Vote 15 - engineering admin		–	–	–	100	100	100	65	–	–	–
15.1 - enigineering admin		–	–	–	100	100	100	65	–	–	–
Capital single-year expenditure sub-total		5 456	2 811	8 916	40 554	39 094	39 094	19 641	51 897	24 103	17 960
Total Capital Expenditure		42 457	98 130	86 172	89 046	73 884	73 884	42 857	91 790	76 014	64 910

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Choose name from list - Table A6 Budgeted Financial Position

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
ASSETS											
Current assets											
Cash		5 350	40 484	91 471	47 239	60 442	60 442	116 609	37 774	40 798	46 215
Call investment deposits	1	–	–	–	–	–	–	–	–	–	–
Consumer debtors	1	93 460	95 151	114 927	106 107	139 111	139 111	71 522	153 022	168 324	185 156
Other debtors		11 713	12 363	13 620	13 787	14 981	14 981	36 514	16 258	17 633	19 119
Current portion of long-term receivables		–	–	–	–	–	–	–	–	–	–
Inventory	2	7 495	6 499	6 842	7 275	7 526	7 526	10 196	7 963	8 401	8 846
Total current assets		118 018	154 498	226 859	174 407	222 061	222 061	234 842	215 016	235 155	259 336
Non current assets											
Long-term receivables		–	–	–	–	–	–	–	–	–	–
Investments		–	–	–	–	–	–	–	–	–	–
Investment property		52 892	47 515	47 487	52 892	47 487	47 487	47 487	47 487	47 487	47 487
Investment in Associate		–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	3	2 091 290	2 102 551	2 067 228	2 018 585	2 009 411	2 009 411	2 011 310	1 956 332	1 873 499	1 764 061
Agricultural		–	–	–	–	–	–	–	–	–	–
Biological		–	–	–	–	–	–	–	–	–	–
Intangible		3	1 231	1 361	1 361	1 361	1 361	1 361	1 361	1 361	1 361
Other non-current assets		–	19	19	0	19	19	19	19	19	19
Total non current assets		2 144 185	2 151 315	2 116 095	2 072 839	2 058 279	2 058 279	2 060 177	2 005 200	1 922 366	1 812 928
TOTAL ASSETS		2 262 203	2 305 813	2 342 954	2 247 246	2 280 339	2 280 339	2 295 019	2 220 216	2 157 521	2 072 264
LIABILITIES											
Current liabilities											
Bank overdraft	1	–	–	–	–	–	–	–	–	–	–
Borrowing	4	9 837	11 802	12 743	–	20 656	5 642	12 743	20 776	19 827	18 406
Consumer deposits		8 893	9 804	10 274	10 933	11 301	11 301	11 345	12 431	13 674	15 042
Trade and other payables	4	93 015	82 220	106 446	94 831	117 090	117 090	78 779	124 443	131 949	139 703
Provisions		–	–	426	–	456	456	426	482	509	536
Total current liabilities		111 745	103 826	129 888	105 764	149 503	134 490	103 293	158 132	165 959	173 686
Non current liabilities											
Borrowing		117 318	127 065	176 897	183 058	153 909	168 923	171 186	147 315	128 438	111 453
Provisions		56 204	95 583	49 634	51 365	47 196	47 196	49 634	47 128	49 721	52 356
Total non current liabilities		173 522	222 648	226 531	234 423	201 105	216 119	220 820	194 444	178 158	163 809
TOTAL LIABILITIES		285 266	326 474	356 420	340 187	350 608	350 608	324 113	352 576	344 117	337 495
NET ASSETS	5	1 976 937	1 979 339	1 986 534	1 907 059	1 929 731	1 929 731	1 970 905	1 867 640	1 813 404	1 734 769
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		1 976 937	1 979 339	1 986 534	1 907 059	1 929 731	1 929 731	1 970 905	1 867 640	1 813 404	1 734 769
Reserves	4	–	–	–	–	–	–	–	–	–	–
Minorities' interests		–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	5	1 976 937	1 979 339	1 986 534	1 907 059	1 929 731	1 929 731	1 970 905	1 867 640	1 813 404	1 734 769



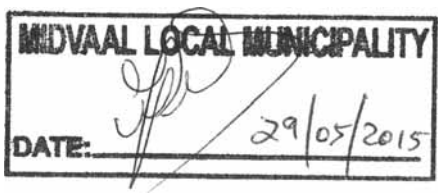
Choose name from list - Table A7 Budgeted Cash Flows

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates, penalties & collection charges		90 133	94 353	106 157	130 588	132 630	132 630	100 956	145 986	157 665	170 279
Service charges		325 321	377 171	421 538	479 664	471 968	471 968	337 680	552 395	616 152	687 109
Other revenue		30 055	59 026	27 638	29 439	72 330	72 330	28 037	88 183	111 677	104 010
Government - operating	1	56 818	64 200	68 249	77 119	78 230	78 230	72 370	88 565	86 565	96 542
Government - capital	1	33 200	32 006	36 316	31 236	30 322	30 322	29 676	37 163	38 661	42 200
Interest		1 157	2 037	4 851	6 000	10 300	10 300	11 747	10 000	9 330	9 665
Dividends									–	–	–
Payments											
Suppliers and employees		(440 261)	(511 891)	(533 118)	(633 982)	(625 657)	(625 657)	(473 776)	(726 248)	(799 933)	(895 235)
Finance charges		(13 988)	(13 276)	(16 722)	(18 806)	(19 806)	(19 806)	(9 811)	(18 489)	(16 698)	(14 499)
Transfers and Grants	1	(15)	(12)	(1 494)	(5 926)	(5 649)	(5 649)	(2 094)	(7 198)	(7 880)	(8 689)
NET CASH FROM/(USED) OPERATING ACTIVITIES		82 422	103 614	113 414	95 332	144 669	144 669	94 785	170 358	195 540	191 382
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE									100	100	100
Decrease (Increase) in non-current debtors		(32 589)	(27 831)	(27 831)	(25 570)	(83 844)	(83 844)	(22 149)	(93 342)	(98 018)	(104 117)
Decrease (increase) other non-current receivables									–	–	–
Decrease (increase) in non-current investments									–	–	–
Payments											
Capital assets		(41 847)	(53 274)	(76 442)	(81 192)	(72 454)	(72 454)	(42 857)	(91 790)	(76 014)	(64 910)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(74 435)	(81 104)	(104 272)	(106 762)	(156 298)	(156 298)	(65 006)	(185 032)	(173 932)	(168 927)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									–	–	–
Borrowing long term/refinancing									–	–	–
Increase (decrease) in consumer deposits		825	912	912	526	1 027	1 027	1 072	1 130	1 243	1 367
Payments											
Repayment of borrowing		(8 172)	11 713	40 934	(13 671)	(20 427)	(20 427)	(5 711)	(9 125)	(19 827)	(18 406)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(7 347)	12 624	41 845	(13 145)	(19 400)	(19 400)	(4 639)	(7 995)	(18 584)	(17 038)
NET INCREASE/ (DECREASE) IN CASH HELD		639	35 134	50 987	(24 575)	(31 028)	(31 028)	25 139	(22 669)	3 024	5 417
Cash/cash equivalents at the year begin:	2	4 711	5 350	40 484	71 813	91 471	91 471	91 471	60 442	37 774	40 798
Cash/cash equivalents at the year end:	2	5 350	40 484	91 471	47 239	60 442	60 442	116 610	37 774	40 798	46 215

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Choose name from list - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Cash and investments available											
Cash/cash equivalents at the year end	1	5 350	40 484	91 471	47 239	60 442	60 442	116 610	37 774	40 798	46 215
Other current investments > 90 days		(0)	(0)	(0)	–	(0)	(0)	(0)	(0)	(0)	(0)
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		5 350	40 484	91 471	47 239	60 442	60 442	116 609	37 774	40 798	46 215
Application of cash and investments											
Unspent conditional transfers		–	–	–	–	–	–	–	–	–	–
Unspent borrowing		–	–	–	–	–	–		–	–	–
Statutory requirements	2										
Other working capital requirements	3	(21 025)	(35 997)	(34 257)	(36 996)	(50 373)	(50 373)	(44 628)	(59 545)	(70 187)	(82 370)
Other provisions		50 391	68 719	34 515	43 446	36 686	36 686	40 381	37 912	39 997	42 117
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5	2 987	11 573	58 901	37 128	44 270	44 270	50 301	23 204	24 633	26 190
Total Application of cash and investments:		32 352	44 296	59 159	43 578	30 583	30 583	46 053	1 570	(5 557)	(14 063)
Surplus(shortfall)		(27 001)	(3 812)	32 312	3 661	29 860	29 860	70 556	36 204	46 355	60 278



Choose name from list - Table A9 Asset Management

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
CAPITAL EXPENDITURE										
Total New Assets	1	42 111	70 480	55 367	39 708	39 190	39 190	55 140	42 804	36 410
Infrastructure - Road transport		11 160	12 312	8 112	9 115	12 998	12 998	6 743	1 001	4 350
Infrastructure - Electricity		6 118	18 219	9 142	11 609	7 137	7 137	15 500	22 500	13 250
Infrastructure - Water		772	9 335	6 150	3 000	750	750	10 300	1 200	1 300
Infrastructure - Sanitation		8 621	22 442	11 949	450	286	286	450	–	–
Infrastructure - Other		3 104	–	–	720	712	712	2 500	4 500	500
Infrastructure		*29 776*	*62 308*	*35 353*	*24 894*	*21 883*	*21 883*	*35 493*	*29 201*	*19 400*
Community		2 178	670	7 918	2 000	2 570	2 570	2 500	2 500	3 000
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6	10 157	7 501	12 095	12 814	14 737	14 737	17 147	11 103	14 010
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets	2	346	27 650	30 805	49 338	34 694	34 694	36 650	33 210	28 500
Infrastructure - Road transport		–	1 754	6 800	9 946	8 746	8 746	2 000	–	–
Infrastructure - Electricity		–	959	653	–	–	–	–	2 500	2 000
Infrastructure - Water		–	1 615	1 191	18 300	7 250	7 250	8 650	16 000	15 000
Infrastructure - Sanitation		–	19 499	833	13 540	11 027	11 027	1 100	700	900
Infrastructure - Other		–	979	–	–	–	–	1 500	2 000	–
Infrastructure		–	*24 807*	*9 477*	*41 785*	*27 023*	*27 023*	*13 250*	*21 200*	*17 900*
Community		–	1 623	729	4 000	4 900	4 900	2 500	2 500	2 500
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6	346	824	20 599	3 553	2 771	2 771	20 900	9 510	8 100
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	396	–	–	–	–	–	–	–
Total Capital Expenditure	4									
Infrastructure - Road transport		11 160	14 066	14 912	19 061	21 744	21 744	8 743	1 001	4 350
Infrastructure - Electricity		6 118	19 179	9 795	11 609	7 137	7 137	15 500	25 000	15 250
Infrastructure - Water		772	10 951	7 341	21 300	8 000	8 000	18 950	17 200	16 300
Infrastructure - Sanitation		8 621	41 940	12 782	13 990	11 313	11 313	1 550	700	900
Infrastructure - Other		3 104	979	–	720	712	712	4 000	6 500	500
Infrastructure		*29 776*	*87 115*	*44 830*	*66 679*	*48 905*	*48 905*	*48 743*	*50 401*	*37 300*
Community		2 178	2 294	8 647	6 000	7 470	7 470	5 000	5 000	5 500
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets		10 503	8 325	32 694	16 367	17 508	17 508	38 047	20 613	22 110
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	396	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE - Asset class	2	42 457	98 130	86 172	89 046	73 884	73 884	91 790	76 014	64 910
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road transport		2 080 130	2 133 179	2 090 886	531 820	537 808	537 808	537 808	538 041	538 802
Infrastructure - Electricity		(6 513)	(19 179)	(9 795)	691 033	691 033	691 033	620 047	553 142	453 662
Infrastructure - Water		(772)	(10 951)	(7 341)	189 295	189 295	189 295	189 295	189 295	189 295
Infrastructure - Sanitation		(8 672)	(41 940)	(12 782)	202	202	202	202	202	202
Infrastructure - Other		(3 104)	(18 593)	(28 079)	126 403	126 403	126 403	126 403	126 403	126 403
Infrastructure		*2 061 069*	*2 042 516*	*2 032 889*	*1 538 753*	*1 544 741*	*1 544 741*	*1 473 756*	*1 407 083*	*1 308 365*
Community		(3 259)	(2 298)	(8 647)	382 388	382 388	382 388	382 388	382 388	382 388
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		52 892	47 515	47 487	52 892	47 487	47 487	47 487	47 487	47 487
Other assets		(8 976)	(35 797)	(43 185)	8 399	8 399	8 399	8 399	8 399	8 399
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		3	1 231	1 361	1 361	1 361	1 361	1 361	1 361	1 361
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	2 144 185	2 151 297	2 116 076	2 072 839	2 058 260	2 058 260	2 005 181	1 922 732	1 812 910
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		77 423	109 753	115 484	131 700	131 700	131 700	144 869	158 848	174 732
Repairs and Maintenance by Asset Class	3	29 272	28 712	30 241	46 835	46 415	46 415	59 118	63 564	69 104
Infrastructure - Road transport		20 107	17 104	17 873	19 680	19 378	19 378	20 205	22 117	24 183
Infrastructure - Electricity		2 073	3 272	2 951	3 912	3 832	3 832	4 868	5 297	5 761
Infrastructure - Water		1 396	1 038	1 588	2 051	2 184	2 184	3 250	3 530	3 832
Infrastructure - Sanitation		859	2 387	2 694	4 619	4 504	4 504	6 597	7 145	7 736
Infrastructure - Other		–	(379)	(1 344)	2 382	2 029	2 029	–	–	–
Infrastructure		*24 435*	*23 422*	*23 762*	*32 644*	*31 927*	*31 927*	*34 920*	*38 090*	*41 513*
Community		310	292	494	4 638	4 563	4 563	7 757	7 927	8 601
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6, 7	4 527	4 999	5 986	9 553	9 925	9 925	16 441	17 548	18 989
TOTAL EXPENDITURE OTHER ITEMS		106 696	138 465	145 726	178 535	178 115	178 115	203 987	222 412	243 836
Renewal of Existing Assets as % of total capex		*0.8%*	*28.2%*	*35.7%*	*55.4%*	*47.0%*	*47.0%*	*39.9%*	*43.7%*	*43.9%*
Renewal of Existing Assets as % of deprecn"		*0.4%*	*25.2%*	*26.7%*	*37.5%*	*26.3%*	*26.3%*	*25.3%*	*20.9%*	*16.3%*
R&M as a % of PPE		*1.4%*	*1.4%*	*1.5%*	*2.3%*	*2.3%*	*2.3%*	*3.0%*	*3.4%*	*3.9%*
Renewal and R&M as a % of PPE		*1.0%*	*3.0%*	*3.0%*	*5.0%*	*4.0%*	*4.0%*	*5.0%*	*5.0%*	*5.0%*

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Choose name from list - Table A10 Basic service delivery measurement

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Household service targets	1									
Water:										
Piped water inside dwelling		19 461	19 461	19 461	19 850	19 850	19 850	20 247	20 652	21 065
Piped water inside yard (but not in dwelling)		5 376	5 376	5 376	5 484	5 484	5 484	5 593	5 705	5 819
Using public tap (at least min.service level)	2	1 467	1 467	1 467	1 496	1 496	1 496	1 526	1 557	1 588
Other water supply (at least min.service level)	4									
Minimum Service Level and Above sub-total		26 304	26 304	26 304	26 830	26 830	26 830	27 366	27 914	28 462
Using public tap (< min.service level)	3	2 394	2 394	2 394	2 442	2 442	2 442	2 491	2 541	2 592
Other water supply (< min.service level)	4									
No water supply		1 266	1 266	1 266	1 291	1 291	1 291	1 317	1 343	1 370
Below Minimum Service Level sub-total		3 660	3 660	3 660	3 733	3 733	3 733	3 808	3 884	3 960
Total number of households	5	29 964	29 964	29 964	30 563	30 563	30 563	31 174	31 798	32 422
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		17 370	17 370	17 370	17 717	17 717	17 717	18 072	18 433	18 802
Flush toilet (with septic tank)		5 505	5 505	5 505	5 615	5 615	5 615	5 727	5 842	5 959
Chemical toilet		1 842	1 842	1 842	1 879	1 879	1 879	1 916	1 955	1 994
Pit toilet (ventilated)		477	477	477	487	487	487	496	506	516
Other toilet provisions (> min.service level)		3 519	3 519	3 519	3 589	3 589	3 589	3 661	3 734	3 809
Minimum Service Level and Above sub-total		28 713	28 713	28 713	29 287	29 287	29 287	29 872	30 470	31 068
Bucket toilet										
Other toilet provisions (< min.service level)		645	645	645	658	658	658	671	684	698
No toilet provisions		606	606	606	618	618	618	630	643	656
Below Minimum Service Level sub-total		1 251	1 251	1 251	1 276	1 276	1 276	1 301	1 327	1 353
Total number of households	5	29 964	29 964	29 964	30 563	30 563	30 563	31 173	31 797	32 421
Energy:										
Electricity (at least min.service level)		15 906	15 906	15 906	16 224	16 224	16 224	16 549	16 880	17 218
Electricity - prepaid (min.service level)		7 500	7 500	7 500	7 650	7 650	7 650	7 803	7 959	8 118
Minimum Service Level and Above sub-total		23 406	23 406	23 406	23 874	23 874	23 874	24 352	24 839	25 326
Electricity (< min.service level)		363	363	363	370	370	370	378	385	393
Electricity - prepaid (< min. service level)										-
Other energy sources		6 195	6 195	6 195	6 319	6 319	6 319	6 445	6 574	6 705
Below Minimum Service Level sub-total		6 558	6 558	6 558	6 689	6 689	6 689	6 823	6 959	7 095
Total number of households	5	29 964	29 964	29 964	30 563	30 563	30 563	31 175	31 798	32 421
Refuse:										
Removed at least once a week		24 594	24 594	24 594	25 086	25 086	25 086	25 588	26 099	26 621
Minimum Service Level and Above sub-total		24 594	24 594	24 594	25 086	25 086	25 086	25 588	26 099	26 610
Removed less frequently than once a week		303	303	303	309	309	309	315	322	328
Using communal refuse dump		579	579	579	591	591	591	602	614	626
Using own refuse dump		3 177	3 177	3 177	3 241	3 241	3 241	3 305	3 371	3 438
Other rubbish disposal		363	363	363	370	370	370	378	385	393
No rubbish disposal		948	948	948	967	967	967	986	1 006	1 026
Below Minimum Service Level sub-total		5 370	5 370	5 370	5 478	5 478	5 478	5 586	5 698	5 810
Total number of households	5	29 964	29 964	29 964	30 564	30 564	30 564	31 174	31 797	32 420
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		12 644	12 644	12 644	12 897	12 897	12 897	13 155	13 418	13 681
Sanitation (free minimum level service)		1 038	1 038	1 038	1 059	1 059	1 059	1 080	1 102	1 124
Electricity/other energy (50kwh per household per month)		363	363	363	370	370	370	378	385	392
Refuse (removed at least once a week)		1 038	1 038	1 038	1 059	1 059	1 059	1 080	1 102	1 124
Cost of Free Basic Services provided (R'000)	8									
Water (6 kilolitres per household per month)		4 063	4 515	5 016	5 534	5 534	5 534	6 336	7 097	7 948
Sanitation (free sanitation service)		1 241	1 379	1 532	1 715	1 715	1 715	1 852	2 000	2 160
Electricity/other energy (50kwh per household per month)		137	152	169	187	187	187	214	239	268
Refuse (removed once a week)		504	561	623	699	699	699	755	815	881
Total cost of FBS provided (minimum social package)		5 945	6 607	7 340	8 135	8 135	8 135	9 157	10 152	11 257
Highest level of free service provided										
Property rates (R value threshold)		75	75	75	150	150	150	150	150	150
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (Rand per household per month)		123	123	123	158	158	158	171	185	200
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		80	80	124	136	136	136	147	159	172
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)		2 751	3 057	3 397	35 295	35 295	35 295	38 119	41 168	44 462
Property rates (other exemptions, reductions and rebates)		37 749	41 943	55 737	42 675	42 675	42 675	46 089	49 776	53 758
Water		14 748	16 387	18 207	14 804	14 804	14 804	16 951	18 985	21 263
Sanitation		1 378	1 531	1 701	682	682	682	737	795	859
Electricity/other energy		431	479	532	1 100	1 100	1 100	1 257	1 407	1 576
Refuse		626	695	772	850	850	850	918	991	1 071
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of free services provided (total social package)		57 683	64 092	80 346	95 406	95 406	95 406	110 506	138 652	166 798

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Choose name from list - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
REVENUE ITEMS:											
Property rates	6										
Total Property Rates		90 133	94 353	106 157	130 588	132 630	132 630	100 956	145 986	157 665	170 279
less Revenue Foregone											
Net Property Rates		90 133	94 353	106 157	130 588	132 630	132 630	100 956	145 986	157 665	170 279
Service charges - electricity revenue	6										
Total Service charges - electricity revenue		185 503	214 455	235 074	273 688	266 883	266 883	186 931	312 005	349 446	391 379
less Revenue Foregone											
Net Service charges - electricity revenue		185 503	214 455	235 074	273 688	266 883	266 883	186 931	312 005	349 446	391 379
Service charges - water revenue	6										
Total Service charges - water revenue		100 153	117 082	133 849	146 112	145 160	145 160	106 774	171 379	192 175	215 236
less Revenue Foregone											
Net Service charges - water revenue		100 153	117 082	133 849	146 112	145 160	145 160	106 774	171 379	192 175	215 236
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		22 235	24 319	27 252	30 355	30 765	30 765	23 188	35 535	38 378	41 448
less Revenue Foregone											
Net Service charges - sanitation revenue		22 235	24 319	27 252	30 355	30 765	30 765	23 188	35 535	38 378	41 448
Service charges - refuse revenue	6										
Total refuse removal revenue		17 430	21 316	25 363	29 508	29 160	29 160	20 787	33 476	36 154	39 046
Total landfill revenue		–	–	–	–	–	–	–	–	–	–
less Revenue Foregone		–	–	–	–	–	–	–	–	–	–
Net Service charges - refuse revenue		17 430	21 316	25 363	29 508	29 160	29 160	20 787	33 476	36 154	39 046
Other Revenue by source											
List other revenue by source		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		22 866	77 649	20 310	21 880	24 069	24 069	17 451	23 125	26 273	29 498
		–	–	–	–	–	–	–	–	–	–
		3 235	(7 943)	6 519	7 162	6 412	6 412	5 873	7 214	8 019	8 917
		–	–	–	–	–	–	–	–	–	–
	3										
Total 'Other' Revenue	1	26 101	69 707	26 828	29 042	30 481	30 481	23 324	30 339	34 292	38 415
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	96 322	104 710	75 889	128 191	127 195	127 195	88 277	149 838	168 839	187 178
Pension and UIF Contributions		17 496	19 149	20 845	24 889	24 875	24 875	16 575	28 741	31 913	35 214
Medical Aid Contributions		6 828	7 882	8 427	8 697	8 738	8 738	6 413	12 511	13 352	13 704
Overtime		5 272	6 927	7 098	9 033	10 038	10 038	5 331	9 537	9 692	9 692
Performance Bonus		–	–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		5 473	6 094	6 793	8 068	8 349	8 349	5 617	9 198	9 910	10 185
Cellphone Allowance		920	928	1 123	1 204	1 530	1 530	980	1 580	1 618	1 645
Housing Allowances		831	829	755	1 022	1 091	1 091	600	1 549	1 912	1 936
Other benefits and allowances		–	–	–	–	–	–	–	351	–	–
Payments in lieu of leave		347	1 108	1 170	843	627	627	687	947	998	1 077
Long service awards		–	–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	4	2 214	3 543	3 898	4 410	4 395	4 395	3 146	4 662	4 864	5 073
sub-total	5	135 702	151 170	125 998	186 356	186 838	186 838	127 629	218 912	243 098	265 702
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	135 702	151 170	125 998	186 356	186 838	186 838	127 629	218 912	243 098	265 702
Contributions recognised - capital											
List contributions by contract		232	1 680	2 664	2 350	5 280	5 280	2 173	13 347	30 848	17 065
Total Contributions recognised - capital		232	1 680	2 664	2 350	5 280	5 280	2 173	13 347	30 848	17 065
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		77 423	109 753	115 484	131 700	131 700	131 700	98 775	144 869	158 848	174 732
Lease amortisation		–	–	–	–	–	–	–	–	–	–
Capital asset impairment		–	–	–	–	–	–	–	–	–	–
Depreciation resulting from revaluation of PPE	10	–	–	–	–	–	–	–	–	–	–
Total Depreciation & asset impairment	1	77 423	109 753	115 484	131 700	131 700	131 700	98 775	144 869	158 848	174 732
Bulk purchases											
Electricity Bulk Purchases		138 951	155 478	168 069	194 174	194 223	194 223	139 222	226 356	257 045	303 172

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Water Bulk Purchases		60 927	70 182	82 162	89 465	91 949	91 949	68 234	101 677	113 879	127 544
Total bulk purchases	1	199 878	225 660	250 231	283 639	286 172	286 172	207 456	328 033	370 924	430 716
Transfers and grants											
Cash transfers and grants		–	–	–	–	–	–	–	–	–	–
Non-cash transfers and grants		15	826	1 494	5 926	5 649	5 649	2 094	7 198	7 880	8 689
Total transfers and grants	1	15	826	1 494	5 926	5 649	5 649	2 094	7 198	7 880	8 689
Contracted services											
List services provided by contract		45 058	48 879	56 015	56 968	56 418	56 418	35 070	55 111	55 812	58 770
sub-total	1	45 058	48 879	56 015	56 968	56 418	56 418	35 070	55 111	55 812	58 770
Allocations to organs of state:											
Electricity		–	–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–	–
Sanitation		–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–
Total contracted services		45 058	48 879	56 015	56 968	56 418	56 418	35 070	55 111	55 812	58 770
Other Expenditure By Type											
Collection costs		–	–	–	–	–	–	–	–	–	–
Contributions to 'other' provisions		–	–	–	–	–	–	–	–	–	–
Consultant fees		1 587	2 151	2 283	3 609	5 129	5 129	2 972	3 667	3 869	4 074
Audit fees		1 970	2 787	2 141	2 530	2 530	2 530	2 471	2 573	2 714	2 858
General expenses	3	34 216	32 334	41 215	46 889	46 007	46 007	28 083	51 517	51 776	54 559
Reapairs and Maintenance		29 272	28 712	30 241	46 835	46 415	46 415	27 039	59 118	63 564	69 104
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		3 235	(7 943)	6 519	7 162	6 412	6 412	5 613	7 214	7 558	8 398
Total 'Other' Expenditure	1	70 280	58 042	82 399	107 025	106 493	106 493	66 180	124 088	129 481	138 992

by Expenditure Item	8										
Employee related costs											
Other materials											
Contracted Services											
Other Expenditure		29 272	28 712	30 241	46 835	46 415	46 415	27 039	59 118	63 564	69 104
Total Repairs and Maintenance Expenditure	9	29 272	28 712	30 241	46 835	46 415	46 415	27 039	59 118	63 564	69 104

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Choose name from list - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description R thousand	Ref 1	Vote 1 - executive council	Vote 2 - corporate services	Vote 3 - financial services	Vote 4 - development & planning	Vote 5 - health	Vote 6 - community & social services	Vote 7 - public safety	Vote 8 - sport & recreation	Vote 9 - environmental protection	Vote 10 - waste water management	Vote 11 - solid waste management	Vote 12 - roads & transport	Vote 13 - water services	Vote 14 - electricty	Vote 15 - engineering admin	Total
Revenue By Source																	
Property rates		1 281	–	144 705	–	–	–	–	–	–	–	–	–	–	–	–	145 986
Property rates - penalties & collection charges		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue		9 710	–	–	–	–	–	–	–	–	–	–	–	–	302 296	–	312 005
Service charges - water revenue		4 842	–	–	–	–	–	–	–	–	–	–	–	166 538	–	–	171 379
Service charges - sanitation revenue		2 449	–	–	–	–	–	–	–	–	33 086	–	–	–	–	–	35 535
Service charges - refuse revenue		2 108	–	–	–	–	–	–	–	–	–	31 368	–	–	–	–	33 476
Service charges - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		–	1 404	–	–	–	–	–	–	–	–	–	–	–	–	–	1 404
Interest earned - external investments		–	–	4 000	–	–	–	–	–	–	–	–	–	–	–	–	4 000
Interest earned - outstanding debtors		–	–	6 000	–	–	–	–	–	–	–	–	–	–	–	–	6 000
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines		–	–	–	–	–	24	50 283	–	–	–	–	–	–	–	–	50 307
Licences and permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other revenue		2 709	794	3 054	1 975	–	791	832	500	–	92	5 543	–	1 667	12 381	–	30 339
Transfers recognised - operational		6 763	–	8 943	–	7 149	3 750	–	565	2 562	12 646	12 108	–	15 387	16 981	1 712	88 565
Gains on disposal of PPE		–	–	100	–	–	–	–	–	–	–	–	–	–	–	–	100
Total Revenue (excluding capital transfers and contributions)		29 862	2 198	166 803	1 975	7 149	4 565	51 115	1 065	2 562	45 824	49 019	–	183 592	331 657	1 712	879 097
Surplus/(Deficit)		(22 069)	(38 964)	110 860	(20 442)	(442)	(15 424)	(35 760)	(22 295)	(266)	4 696	(4 024)	(77 374)	27 414	(3 476)	(15 034)	(112 601)
Transfers recognised - capital		–	–	–	–	–	2 300	2 000	4 500	–	15 140	2 800	4 543	1 880	4 000	–	37 163
Contributions recognised - capital		3 347	–	–	–	–	–	–	–	–	500	–	–	–	9 500	–	13 347
Contributed assets		3 347	–	–	–	–	–	–	–	–	500	–	–	–	9 500	–	13 347
Surplus/(Deficit) after capital transfers & contributions		(18 722)	(38 964)	110 860	(20 442)	(442)	(13 124)	(33 760)	(17 795)	(266)	20 336	(1 224)	(72 831)	29 294	10 024	(15 034)	(62 091)

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Choose name from list - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
ASSETS											
Call investment deposits											
Call deposits < 90 days		–	–	–	–	–	–	–	–	–	–
Other current investments > 90 days		–	–	–	–	–	–	–	–	–	–
Total Call investment deposits	2	–	–	–	–	–	–	–	–	–	–
Consumer debtors											
Consumer debtors		145 081	158 360	181 006	149 706	182 710	182 710	137 602	200 981	221 079	243 187
Less: Provision for debt impairment		(51 622)	(63 209)	(66 079)	(43 600)	(43 600)	(43 600)	(66 079)	(47 960)	(52 756)	(58 031)
Total Consumer debtors	2	93 460	95 151	114 927	106 107	139 111	139 111	71 522	153 022	168 324	185 156
Debt impairment provision											
Balance at the beginning of the year											
Contributions to the provision		(51 622)	(63 209)	(66 079)	(43 600)	(43 600)	(43 600)	(66 079)	(47 960)	(52 756)	(58 031)
Bad debts written off											
Balance at end of year		(51 622)	(63 209)	(66 079)	(43 600)	(43 600)	(43 600)	(66 079)	(47 960)	(52 756)	(58 031)
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		2 083 532	2 664 612	2 743 518	2 687 790	2 677 887	2 677 886	2 678 931	2 620 610	2 547 536	2 437 799
Leases recognised as PPE	3	7 757	11 094	11 091	17 887	18 616	18 616	19 760	22 814	13 054	13 354
Less: Accumulated depreciation		–	573 156	687 382	687 092	687 092	687 092	687 382	687 092	687 092	687 092
Total Property, plant and equipment (PPE)	2	2 091 290	2 102 551	2 067 228	2 018 585	2 009 411	2 009 411	2 011 310	1 956 332	1 873 499	1 764 061
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		2 170	2 841	4 064	–	5 642	5 642	4 064	5 661	3 186	2 937
Current portion of long-term liabilities		7 667	8 961	8 679	–	15 014	–	8 679	15 114	16 641	15 469
Total Current liabilities - Borrowing		9 837	11 802	12 743	–	20 656	5 642	12 743	20 776	19 827	18 406
Trade and other payables											
Trade and other creditors		84 147	71 518	94 290	82 897	103 719	103 719	63 408	109 734	115 770	121 906
Unspent conditional transfers		–	–	–	–	–	–	–	–	–	–
VAT		8 867	10 702	12 156	11 934	13 372	13 372	15 371	14 709	16 180	17 797
Total Trade and other payables	2	93 015	82 220	106 446	94 831	117 090	117 090	78 779	124 443	131 949	139 703
Non current liabilities - Borrowing											
Borrowing	4	117 318	6 921	166 322	183 058	153 909	168 923	159 596	130 571	112 403	98 106
Finance leases (including PPP asset element)		–	120 145	10 575	–	(0)	–	11 590	16 745	16 034	13 347
Total Non current liabilities - Borrowing		117 318	127 065	176 897	183 058	153 909	168 923	171 186	147 315	128 438	111 453
Provisions - non-current											
Retirement benefits		28 714	36 414	4 528	5 280	4 845	4 845	4 528	5 126	5 408	5 695
List other major provision items											
Refuse landfill site rehabilitation		–	–	–	–	–	–	–	–	–	–
Other		27 490	59 169	45 106	46 085	42 351	42 351	45 106	42 003	44 313	46 661
Total Provisions - non-current		56 204	95 583	49 634	51 365	47 196	47 196	49 634	47 128	49 721	52 356
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		1 996 971	1 968 363	1 979 339	1 984 112	2 005 901	2 005 901	1 986 534	1 952 748	1 900 219	1 845 617
GRAP adjustments											
Restated balance		1 996 971	1 968 363	1 979 339	1 984 112	2 005 901	2 005 901	1 986 534	1 952 748	1 900 219	1 845 617
Surplus/(Deficit)		(20 034)	10 976	7 195	(56 330)	(56 803)	(56 803)	(15 629)	(62 091)	(54 236)	(79 020)
Appropriations to Reserves		(20 034)	10 976	7 195	(59 770)	(58 887)	(58 887)	(15 629)	(66 348)	(67 634)	(91 385)
Transfers from Reserves		–	–	–	(17 283)	(17 283)	(17 283)	–	(18 760)	(19 181)	(19 463)
Depreciation offsets											
Other adjustments											
Accumulated Surplus/(Deficit)	1	1 976 937	1 979 339	1 986 534	1 907 059	1 929 731	1 929 731	1 970 905	1 867 640	1 813 404	1 734 769
Reserves											
Housing Development Fund		–	–	–	–	–	–	–	–	–	–
Capital replacement		–	–	–	–	–	–	–	–	–	–
Self-insurance		–	–	–	–	–	–	–	–	–	–
Other reserves		–	–	–	–	–	–	–	–	–	–
Revaluation		–	–	–	–	–	–	–	–	–	–
Total Reserves	2	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	1 976 937	1 979 339	1 986 534	1 907 059	1 929 731	1 929 731	1 970 905	1 867 640	1 813 404	1 734 769

Total capital expenditure includes expenditure on nationally significant priorities:

Provision of basic services											

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Choose name from list - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
KPA 1: Governance and Stakeholder Participation	To promote proper governance and public participation.			2 487	3 656	4 140	4 868	5 098	5 098	6 957	5 335	5 573
KPA 2: Safety and Environment	To contribute to the safety of communities in Midvaal through the pro-active identification, prevention, mitigation and management of environmental health, fire and disaster risks.			12 917	7 701	51 067	15 201	50 201	50 201	53 139	57 951	56 811
KPA 3: Social and Community Development	To assist and facilitate with the development and empowerment of the poor and the most vulnerable. These include the elderly, youth and disabled.			13 247	13 511	19 863	38 550	32 922	32 922	48 562	53 076	56 725
KPA 4: Institutional Transformation	To provide an effective and efficient workforce by aligning our institutional arrangements to our overall strategy in order to deliver quality services.			1 422	817	1 081	800	800	800	600	633	667
KPA 5: Financial Sustainability.	To ensure the financial sustainability of the municipality in order and to adhere to statutory requirements.			107 473	116 873	127 617	141 721	145 443	145 443	166 803	178 673	200 794
KPA 6: Physical Infrastructure and Energy Efficiency	To ensure efficient infrastructure and energy supply that will contribute to the improvement of quality of life for all citizens within Midvaal.			381 643	477 546	476 702	523 097	526 302	526 302	599 752	673 883	739 153
KPA 7: Services and Customer Care	To improve our public relations thereby pledging that our customers are serviced with dignity and care.			31 167	34 623	39 512	45 704	47 386	47 386	51 819	56 484	56 155
KPA 8: Economic Growth and Development	To facilitate sustainable economic empowerment for all communities within Midvaal and enabling a viable and conducive economic environment through the development of related initiatives including job creation and skills development.			2 374	1 897	1 906	1 881	1 881	1 881	1 975	2 134	2 944
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	552 730	656 624	721 889	771 822	810 034	810 034	929 607	1 028 169	1 118 822

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Choose name from list - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
KPA 1: Governance and Stakeholder Participation	To promote proper governance and public participation.			7 979	10 777	13 732	15 186	16 081	16 081	16 989	15 832	16 732
KPA 2: Safety and Environment	To contribute to the safety of communities in Midvaal through the pro-active identification, prevention, mitigation and			12 462	14 190	52 601	17 928	52 928	52 928	53 856	57 033	60 797
KPA 3: Social and Community Development	To assist and facilitate with the development and empowerment of the poor and the most vulnerable. These include the			11 531	13 330	14 664	30 031	23 872	23 872	34 207	33 533	36 637
KPA 4: Institutional Transformation	To provide an effective and efficient workforce by aligning our institutional arrangements to our overall strategy in order to deliver			147 935	166 498	141 955	205 405	206 400	206 400	237 969	263 382	287 275
KPA 5: Financial Sustainability.	To ensure the financial sustainability of the municipality in order and to adhere to statutory requirements.			33 475	30 289	45 592	35 551	36 393	36 393	39 323	41 543	44 209
KPA 6: Physical Infrastructure and Energy Efficiency	To ensure efficient infrastructure and energy supply that will contribute to the improvement of quality of life for all citizens within			338 376	384 459	419 854	490 868	496 989	496 989	569 703	628 660	706 855
KPA 7: Services and Customer Care	To improve our public relations thereby pledging that our customers are serviced with dignity and care.			16 507	21 929	21 374	27 804	29 257	29 257	30 245	32 347	34 551
KPA 8: Economic Growth and Development	To facilitate sustainable economic empowerment for all communities within Midvaal and enabling a viable and conducive economic			4 499	4 175	4 922	5 379	4 919	4 919	9 405	10 075	10 785
Allocations to other priorities												
Total Expenditure			1	572 764	645 648	714 693	828 152	866 838	866 838	991 698	1 082 405	1 197 841

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Choose name from list - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
KPA 1: Governance and Stakeholder Participation	To promote proper governance and public participation.	A B		1 553	692	2 489	1 509	2 038	2 038	830	575	575
KPA 2: Safety and Environment	To contribute to the safety of communities in Midvaal through the pro-active identification, prevention, mitigation and	C D		2 601	2 261	1 207	2 106	2 004	2 004	2 640	4 000	
KPA 3: Social and Community Development	To assist and facilitate with the development and empowerment of the poor and the most vulnerable. These include the elderly, youth	E F		4 033	3 390	10 379	10 444	11 699	11 699	10 797	8 370	8 075
KPA 4: Institutional Transformation	To provide an effective and efficient workforce by aligning our institutional arrangements to our overall strategy in order to deliver	G H		16	405	135	873	873	873	350	335	335
KPA 5: Financial Sustainability.	To ensure the financial sustainability of the municipality in order and to adhere to statutory requirements.	I J			31	214	140	125	125	300	75	75
KPA 6: Physical Infrastructure and Energy Efficiency	To ensure efficient infrastructure and energy supply that will contribute to the improvement of quality of life for all citizens within	K L		29 269	89 426	68 553	71 799	53 031	53 031	70 523	59 249	55 850
KPA 7: Services and Customer Care	To improve our public relations thereby pledging that our customers are serviced with dignity and care.	M N		4 814	1 924	3 158	2 050	3 991	3 991	6 350	3 410	
KPA 8: Economic Growth and Development	To facilitate sustainable economic empowerment for all communities within Midvaal and enabling a viable and conducive economic	O P		170		36	125	122	122			
			3									
			1	42 457	98 130	86 172	89 046	73 884	73 884	91 790	76 014	64 910

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Choose name from list - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Corporate Services										
Administration										
KFA 1: Governance Structures										
Council Meetings	Number of meetings	8 meetings	14 meetings	9 meetings	4 per annum	4 per annum	9 Ordinary meetings and 4 special meetings	4 per annum	4 per annum	4 per annum
KFA 2: Stakeholder Participation										
Ward Committee meetings	Number of meetings	4 x 14 per annum	4 x 14 per annum	4 x 14 per annum	4 x 14 per	4 x 14 per	4 x 14 Ward	4 x 14 per	4 x 14 per	4 x 14 per
KFA 3: Inter-Governmental Relations										
IGR Policy	Policy	New	New	New	Policy approved	Policy approved	Compiled and submitted to Council	Policy reviewed	Policy reviewed	Policy reviewed
KFA 4: Communications (Internal &										
External Newsletters	Number of Newsletters	6 issues	6 issues	6 issues	3 issues	3 issues	4 x editions	3 issues	3 issues	3 issues
Protection Services										
Traffic										
KFA 5: Safety & Security										
Road blocks	Number of road blocks	24 road blocks per annum	24 road blocks per annum	24 road blocks per annum	New	New	New	48 road blocks per annum	48 road blocks per annum	48 road blocks per annum
Community Services										
KFA 6: Environmental Management										
High risk environmental contraventions inspections	Number of activities	New	New	New	Action plan approved	Action plan approved	Compiled Action	Action plan implemented	Action plan implemented	Action plan implemented
Protection Services										
Fire Section										
KFA 7: Disaster Management										
Disaster Management Plan	Updated Disaster Management Plan	Updated	Updated	Updated	Updated	Updated	11 x Evacuation exercises	Updated	Updated	Updated
KFA 8: Emergency Services										
Dispatched times	% compliance to dispatch	New	New	New	90%	90%	98%	90%	90%	90%
KFA 9: Law Enforcement										
Road Safety Plan executed	Percentage implementation of the Road Safety Plan	New	New	New	100%	100%	100%	100%	100%	100%
Community Services										
Cleansing & Solid Waste Removal										
KFA 10: Sustainable Human Settlements										
Migration Plan	*Migration Plan approved*	*New*	*New*	*New*	*Funding obtained*	*Funding obtained*	*Request for*	*Number of informal households with access to free basic water*	*Number of informal households with access to free basic water*	*Number of informal households with access to free basic water*
Parks & Recreation										
KFA 11: Sport & Recreation										
Lakeside Sport Centre	Construction complete	New	New	New	New	New	New	1 x Construction completed	0	0
Municipal Health Services										
KFA 12: Libraries										
Refurbishment of newly constructed Lakeside Library	Refurbishment completed	Free internet Upgrade Randvaal Library	Toy Library at Sicelo Library E-Learning Centre at Meyerton Library	Construction of Lakeside Library	2 Educational programmes conducted	2 Educational programmes conducted	New	Refurbishment completed	0	0
Cemeteries										
KFA 13: Cemeteries										
Cemeteries maintained	Number of cemeteries maintained	5 cemeteries maintained	5 cemeteries maintained	5 cemeteries maintained	5 cemeteries maintained	5 cemeteries maintained	5 cemeteries maintained	5 cemeteries maintained	5 cemeteries maintained	5 cemeteries maintained
Libraries, Arts & Culture										
KFA 14: Libraries, Arts, Culture & Special										
Programmes for gender, elderly, youth & people living with disabilties (GEYODI)	Number of programmes	New	New	New	4 programmes per annum	4 programmes per annum	5 programmes implemented	4 per annum per group	4 per annum per group	4 per annum per group
Human Resources										
Training & Skills Development										
KFA 15: Human Capital & Skills										
Workplace Skills Plan	% expenditure	97.7%	40.0%	72.9%	95.0%	95.0%	81%	95%	95%	95%

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Training Programmes	Number of programmes	New	New	New	20 programmes	20 programmes	19 programmes	28 programmes	30 programmes	35 programmes
Corporate Services										
Performance Management										
KFA 16: Performance Management										
Section 52(d)-reports	Number of reports	4 reports	4 reports	4 reports	4 reports	4 reports	4 reports	4 reports per	4 reports per	4 reports per
Systems & Technology										
KFA 17: Systems & Technology										
System up-time	% system up-time	New	New	New	New	New		90%	90%	90%
Legal & Properties										
KFA 18: Policies, Processes & Procedures										
Policies & Procedures	Number of policies reviewed	New	New	New	6 policies	6 policies	Updated register	4 policies	3 policies	3 policies
Finance Services										
Financial Management										
KFA 19: Financial Management										
Capital Budget	% expenditure	96%	98%	86%	95%	95%	89%	95%	95%	95%
Debt coverage	Number of Times	23 Times	19 Times	22 Times	18 Times	18 Times	16.3 times	15 times	15 times	15 times
Outstanding service debtors to revenue	% outstanding	13%	17%	17%	15%	19%	22%	19%	19%	19%
Cost coverage	Number of months	0,10 Month	0,11 Month	0,74 Month	0,36 Month	0,73 Month	2 months	1 Month	1 Month	1 Month

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Choose name from list - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	3.9%	0.7%	-3.4%	3.9%	4.6%	4.6%	2.6%	2.8%	3.4%	2.7%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	4.8%	0.8%	-3.9%	4.9%	5.8%	5.8%	3.2%	3.5%	4.2%	3.4%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	1.1	1.5	1.7	1.6	1.5	1.7	2.3	1.4	1.4	1.5
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.1	1.5	1.7	1.6	1.5	1.7	2.3	1.4	1.4	1.5
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0	0.4	0.7	0.4	0.4	0.4	1.1	0.2	0.2	0.3
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		92.2%	94.1%	94.7%	95.8%	86.1%	86.1%	95.0%	86.6%	87.3%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	20.3%	17.3%	18.8%	16.2%	19.9%	19.9%	19.5%	19.3%	19.4%	19.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within`MFMA' s 65(e))										
Creditors to Cash and Investments		1572.7%	176.7%	103.1%	175.5%	171.6%	171.6%	54.4%	290.5%	283.8%	263.8%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)	33826	29520	29773	29000	29000	29000	11806	28950	28900	28800
	Total Cost of Losses (Rand '000)	21 160	18 973	20 993	22 693	22 693	22 693	9 238	22 653	22 614	22 536
	% Volume (units purchased and generated less units sold)/units purchased and generated	14.24	12.43	12.32	12.15	12.15	12.15	9.50	12.00	11.90	11.80
Water Distribution Losses (2)	Total Volume Losses (kℓ)	3 311	3 400	4 538	4 500	4 500	4 500	3 032	4 250	4 200	4 180
	Total Cost of Losses (Rand '000)	15028	16823	24776	26991	26991	26991	18164	28512	28177	28043
	% Volume (units purchased and generated less units sold)/units purchased and generated	24.52	24.33	30.36	30.00	30.00	30.00	30.00	30.00	30.00	30.00
Employee costs	Employee costs/(Total Revenue - capital revenue)	26.1%	24.3%	18.4%	25.2%	24.1%	24.1%	23.0%	24.9%	25.4%	25.1%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	27.6%	25.5%	19.7%	26.5%	25.3%	25.3%		26.0%	26.4%	26.1%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	5.6%	4.6%	4.4%	6.3%	6.0%	6.0%		6.7%	6.6%	6.5%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	17.6%	20.2%	19.3%	20.4%	19.6%	19.6%	19.6%	18.6%	18.3%	17.9%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	(47.8)	(15.5)	31.3	21.5	21.5	21.5	25.2	27.1	31.1	34.3
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	25.2%	22.7%	24.3%	19.6%	25.4%	25.4%	24.6%	24.2%	24.0%	23.8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.1	0.9	1.9	0.9	1.1	1.1	3.1	0.6	0.6	0.6

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Choose name from list - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2011/12 Outcome	2012/13 Outcome	2013/14 Outcome	Current Year 2014/15 Original Budget	2015/16 Medium Term Revenue & Expenditure Framework Outcome	Outcome	Outcome
Demographics												
Population			527	685	802	95 301	95 301	95 301	95 301	95 301	95 301	95 301
Females aged 5 - 14			87	95	105	6 717	6 717	6 717	6 717	6 717	6 717	6 717
Males aged 5 - 14			102	112	124	7 011	7 011	7 011	7 011	7 011	7 011	7 011
Females aged 15 - 34			153	169	185	16 080	16 080	16 080	16 080	16 080	16 080	16 080
Males aged 15 - 34			185	204	224	17 970	17 970	17 970	17 970	17 970	17 970	17 970
Unemployment						8 619	8 619	8 619	8 619	8 619	8 619	8 619
Monthly household income (no. of households)	1, 12											
No income						4 350	4 350	4 350	4 350	4 350	4 350	4 350
R1 - R1 600						6 867	6 867	6 867	6 867	6 867	6 867	6 867
R1 601 - R3 200						4 917	4 917	4 917	4 917	4 917	4 917	4 917
R3 201 - R6 400						3 720	3 720	3 720	3 720	3 720	3 720	3 720
R6 401 - R12 800						3 078	3 078	3 078	3 078	3 078	3 078	3 078
R12 801 - R25 600						3 273	3 273	3 273	3 273	3 273	3 273	3 273
R25 601 - R51 200						2 496	2 496	2 496	2 496	2 496	2 496	2 496
R52 201 - R102 400						933	933	933	933	933	933	933
R102 401 - R204 800						195	195	195	195	195	195	195
R204 801 - R409 600						135	135	135	135	135	135	135
R409 601 - R819 200												
> R819 200												
Poverty profiles (no. of households)												
< R2 060 per household per month	13					6 862	6 862	6 862				
Insert description	2											
Household/demographics (000)												
Number of people in municipal area			546 454	846 564	864 524	95	95	95				
Number of poor people in municipal area			56 845	86 548	85 487							
Number of households in municipal area			123 545	125 453	135 484							
Number of poor households in municipal area			21 541	22 451	22 586							
Definition of poor household (R per month)								1 100				
Housing statistics	3											
Formal												
Informal												
Total number of households			-	-	-	-	-	-	-	-	-	-
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-
Economic	6											
Inflation/inflation outlook (CPIX)												
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates	7											
Property tax/service charges												
Rental of facilities & equipment												
Interest - external investments												
Interest - debtors												
Revenue from agency services												

Detail on the provision of municipal services for A10

Total municipal services	Ref.		2011/12 Outcome	2012/13 Outcome	2013/14 Outcome	Current Year 2014/15 Original Budget	Adjusted Budget	Full Year Forecast	2015/16 Medium Term Revenue & Expenditure Framework Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	19 461	19 461	19 461	19 850	19 850	19 850	20 247	20 652	21 065
		Piped water inside yard (but not in dwelling)	5 376	5 376	5 376	5 484	5 484	5 484	5 593	5 705	5 819
	8	Using public tap (at least min.service level)	1 467	1 467	1 467	1 496	1 496	1 496	1 526	1 557	1 588
	10	Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	26 304	26 304	26 304	26 830	26 830	26 830	27 366	27 914	28 472
	9	Using public tap (< min.service level)	2 394	2 394	2 394	2 442	2 442	2 442	2 491	2 541	2 592
	10	Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
		No water supply	1 266	1 266	1 266	1 291	1 291	1 291	1 317	1 343	1 370
		Below Minimum Service Level sub-total	3 660	3 660	3 660	3 733	3 733	3 733	3 808	3 884	3 962
		Total number of households	29 964	29 964	29 964	30 563	30 563	30 563	31 174	31 798	32 434
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	17 370	17 370	17 370	17 717	17 717	17 717	18 072	18 433	18 802
		Flush toilet (with septic tank)	5 505	5 505	5 505	5 615	5 615	5 615	5 727	5 842	5 959
		Chemical toilet	1 842	1 842	1 842	1 879	1 879	1 879	1 916	1 955	1 994
		Pit toilet (ventilated)	477	477	477	487	487	487	496	506	516
		Other toilet provisions (> min.service level)	3 519	3 519	3 519	3 589	3 589	3 589	3 661	3 734	3 809
		Minimum Service Level and Above sub-total	28 713	28 713	28 713	29 287	29 287	29 287	29 872	30 470	31 079
		Bucket toilet	–	–	–	–	–	–	–	–	–
		Other toilet provisions (< min.service level)	645	645	645	658	658	658	671	684	698
		No toilet provisions	606	606	606	618	618	618	630	643	656
		Below Minimum Service Level sub-total	1 251	1 251	1 251	1 276	1 276	1 276	1 301	1 327	1 354
		Total number of households	29 964	29 964	29 964	30 563	30 563	30 563	31 173	31 797	32 433
		Energy:									
		Electricity (at least min.service level)	15 906	15 906	15 906	16 224	16 224	16 224	16 549	16 880	17 218
		Electricity - prepaid (min.service level)	7 500	7 500	7 500	7 650	7 650	7 650	7 803	7 959	8 118
		Minimum Service Level and Above sub-total	23 406	23 406	23 406	23 874	23 874	23 874	24 352	24 839	25 336
		Electricity (< min.service level)	363	363	363	370	370	370	378	385	393
		Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
		Other energy sources	6 195	6 195	6 195	6 319	6 319	6 319	6 445	6 574	6 705
		Below Minimum Service Level sub-total	6 558	6 558	6 558	6 689	6 689	6 689	6 823	6 959	7 098
		Total number of households	29 964	29 964	29 964	30 563	30 563	30 563	31 175	31 798	32 434
		Refuse:									
		Removed at least once a week	24 594	24 594	24 594	25 086	25 086	25 086	25 588	26 099	26 621
		Minimum Service Level and Above sub-total	24 594	24 594	24 594	25 086	25 086	25 086	25 588	26 099	26 621
		Removed less frequently than once a week	303	303	303	309	309	309	315	322	328
		Using communal refuse dump	579	579	579	591	591	591	602	614	626
		Using own refuse dump	3 177	3 177	3 177	3 241	3 241	3 241	3 305	3 371	3 438
		Other rubbish disposal	363	363	363	370	370	370	378	385	393
		No rubbish disposal	948	948	948	967	967	967	986	1 006	1 026
		Below Minimum Service Level sub-total	5 370	5 370	5 370	5 478	5 478	5 478	5 586	5 698	5 812
		Total number of households	29 964	29 964	29 964	30 564	30 564	30 564	31 174	31 797	32 433

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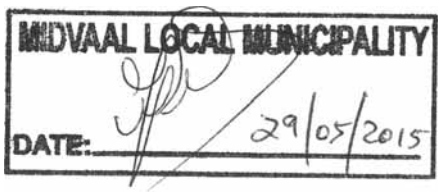
Choose name from list Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	5 350	40 484	91 471	47 239	60 442	60 442	116 610	37 774	40 798	46 215
Cash + investments at the yr end less applications - R'000	18(1)b	2	(27 001)	(3 812)	32 312	3 661	29 860	29 860	70 556	36 204	46 355	60 278
Cash year end/monthly employee/supplier payments	18(1)b	3	0.1	0.9	1.9	0.9	1.1	1.1	3.1	0.6	0.6	0.6
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(20 034)	10 976	7 195	(56 330)	(56 803)	(56 803)	(15 629)	(62 091)	(54 236)	(79 020)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	7.5%	5.9%	9.6%	(6.9%)	(6.0%)	(33.4%)	9.5%	4.8%	4.8%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	96.6%	95.3%	91.0%	97.1%	97.7%	97.7%	97.6%	93.0%	93.0%	93.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	5.5%	5.8%	10.9%	4.7%	10.7%	10.7%	11.1%	12.2%	11.5%	11.0%
Capital payments % of capital expenditure	18(1)c;19	8	98.6%	54.3%	88.7%	91.2%	98.1%	98.1%	100.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	2.2%	19.6%	(6.7%)	28.5%	0.0%	(29.9%)	9.9%	9.9%	9.9%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	1.4%	1.4%	1.5%	2.3%	2.3%	2.3%	2.9%	3.0%	3.4%	3.9%
Asset renewal % of capital budget	20(1)(vi)	14	0.8%	28.2%	35.7%	55.4%	47.0%	47.0%	0.0%	39.9%	43.7%	43.9%

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GT422 Midvaal - Supporting Table SA11 Property rates summary

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Valuation:	1									
Date of valuation:		2011/2012	2011/2012							
Financial year valuation used										
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes		Yes	Yes	Yes			
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes		Yes	Yes	Yes			
Municipal partnership s38 used? (Y/N)		No	No	No	No	No	No	No	No	No
No. of assistant valuers (FTE)	3	3	3	3	3	3	3	3	3	3
No. of data collectors (FTE)	3	3	3	3	3	3	3	3	3	3
No. of internal valuers (FTE)	3	4	4	4	4	4	4	4	4	4
No. of external valuers (FTE)	3	1	1	1	1	1	1	1	1	1
No. of additional valuers (FTE)	4	–	–	–	–	–	–	–	–	–
Valuation appeal board established? (Y/N)		Yes	Yes		Yes	Yes	Yes			
Implementation time of new valuation roll (mths)		12mnths	12mnths		12 mnths	12 mnths	12 mnths			
No. of properties	5	33 505	33 622	34 295	34 981	34 981	34 981	35 681	36 395	36 395
No. of sectional title values	5	339 766 568	346 561 900	353 493 138	360 563 001	360 563 001	360 563 001	367 774 261	375 129 746	382 632 340
No. of unreasonably difficult properties s7(2)		3	3	4	5	5	5	6	7	7
No. of supplementary valuations		539	541	576	588	588	588	600	612	612
No. of valuation roll amendments		–	–	–	–	–	–	–	–	–
No. of objections by rate payers		11	2	7	8	8	8	9	10	10
No. of appeals by rate payers		–	–	–	–	–	–	–	–	–
No. of successful objections	8	1	1	1	0	–	–	–	–	–
No. of successful objections > 10%	8	1	1	1	0	–	–	–	–	–
Supplementary valuation		1	1	1	1	1	1	1	1	1
Public service infrastructure value (Rm)	5	–	–	74 821 000	76 317 420	76 317 420	76 317 420	7 843 768	79 400 643	79 400 643
Municipality owned property value (Rm)		–	–	–	283 883 100	283 883 100	283 883 100	289 560 762	295 351 977	301 463 016
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		–	–	–	–	–	–	–	–	–
Valuation reductions-nature reserves/park (Rm)		–	–	–	–	–	–	–	–	–
Valuation reductions-mineral rights (Rm)		–	–	–	–	–	–	–	–	–
Valuation reductions-R15,000 threshold (Rm)		–	–	–	–	–	–	–	–	–
Valuation reductions-public worship (Rm)		–	–	–	–	–	–	–	–	–
Valuation reductions-other (Rm)		–	–	–	–	–	–	–	–	–
Total valuation reductions:		–	–	–	–	–	–	–	–	–
Total value used for rating (Rm)	5	22 448 929	22 457 345	22 906 449	23 364 622	23 364 622	23 364 622	23 831 914	24 308 552	24 308 552
Total land value (Rm)	5	–	–	–	–	–	–	–	–	–
Total value of improvements (Rm)	5	–	–	–	–	–	–	–	–	–
Total market value (Rm)	5	–	–	–	–	–	–	–	–	–
Rating:										
Residential rate used to determine rate for other categories? (Y/N)		Yes	Yes		Yes	Yes	Yes			
Differential rates used? (Y/N)	5	Yes	Yes		Yes	Yes	Yes			
Limit on annual rate increase (s20)? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Special rating area used? (Y/N)		No	No		No	No	No			
Phasing-in properties s21 (number)		–	–	–	–	–	–	–	–	–
Rates policy accompanying budget? (Y/N)		Yes	Yes		Yes	Yes	Yes			
Fixed amount minimum value (R'000)		–	–		–	–	–			
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R '000)	6	135 980	153 069	169 568	198 809	195 212	195 212	216 776	234 118	252 847
Rate revenue expected to collect (R'000)	6	135 980	153 069	169 568	198 809	195 212	195 212	216 776	234 118	252 847
Expected cash collection rate (%)		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Special rating areas (R'000)	7	–	–	–	–	–	–	–	–	–
Rebates, exemptions - indigent (R'000)		–	–	4 201	–	–	–	–	–	–
Rebates, exemptions - pensioners (R'000)		–	–	612	–	–	–	–	–	–
Rebates, exemptions - bona fide farm. (R'000)		–	–	–	–	–	–	–	–	–
Rebates, exemptions - other (R'000)		45 847	58 716	58 597	68 220	62 582	62 582	70 789	76 452	82 569
Phase-in reductions/discounts (R'000)										
Total rebates,exemptns,reductns,discs (R'000)		45 847	58 716	63 410	68 220	62 582	62 582	70 789	76 452	82 569



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GT422 Midvaal - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Current Year 2014/15																	
Valuation:																	
No. of properties		24 345	547	707	2 936	339	756	2 292	2	–	16	–	–	63	1	13	7
No. of sectional title property values		321 931 001		38 632 000													
No. of unreasonably difficult properties s7(2)		–	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of supplementary valuations		559	24	19	102	7	5	5	–	–	–	–	3	–	–	–	–
Supplementary valuation (Rm)		651 176 571	436 448 571	67 397 143	290 401 714	2 880 000	1 486 286	766 287	–	–	–	–	10 628 571	–	–	–	–
No. of valuation roll amendments		current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet
No. of objections by rate-payers		current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet
No. of appeals by rate-payers		current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet
No. of appeals by rate-payers finalised		current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet
No. of successful objections	5	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet
No. of successful objections > 10%	5	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet	current supplementary roll closes 30/06/2015- no info available yet
Estimated no. of properties not valued		–	–	–	–	–	–		–	–	–	–	–	–	–	–	–
Years since last valuation (select)		4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Frequency of valuation (select)		4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Method of valuation used (select)		Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market
Base of valuation (select)		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Flat rate used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Is balance rated by uniform rate/variable rate?		Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-nature reserves/park (Rm)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-mineral rights (Rm)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-R15,000 threshold (Rm)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-public worship (Rm)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–

Valuation reductions-other (Rm)	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total valuation reductions:																	
Total value used for rating (Rm)	6	8 336	1 588	919	5 990	269	17	81	10	–	–	–	–	–	–	2	–
Total land value (Rm)	6	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total value of improvements (Rm)	6	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total market value (Rm)	6	8 336	1 588	919	5 990	269	17	81	10	–	–	–	–	–	–	2	–
Rating:																	
Average rate	3	0.013332	0.013332	0.013332	0.003333	0.013332	–	–	–	–	–	–	–	–	–	–	–
Rate revenue budget (R '000)		141 500	–	42 962	5 900	3 850	1 000	–	–	–	–	–	–	–	–	–	–
Rate revenue expected to collect (R'000)		131 595	–	39 955	5 487	3 581	930	–	–	–	–	–	–	–	–	–	–
Expected cash collection rate (%)	4	93.0%	93.0%	93.0%	93.0%	93.0%	93.0%	93.0%	93.0%	93.0%	93.0%	93.0%	93.0%	93.0%	93.0%	93.0%	93.0%
Special rating areas (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - indigent (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - pensioners (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - bona fide farm. (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - other (R'000)		62 582	–	–	–	–	1 000	–	–	–	–	–	–	–	–	–	–
Phase-in reductions/discounts (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total rebates,exemptns,reductns,discs (R'000)		62 582	–	–	–	–	1 000	–	–	–	–	–	–	–	–	–	–
		78 918		42 962	5 900	3 850											

MIDVAAL LOCAL MUNICIPALITY
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GT422 Midvaal - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Bus. & Comm.	Indust	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum'ts	Public benefit organs.	Mining Props.
Budget Year 2015/16																	
Valuation:																	
No. of properties		24 345	547	707	2 936	339	756	2 292	2	–	16	–	–	63	1	13	7
No. of sectional title property values		328 369 621	–	39 404 640	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of unreasonably difficult properties s7(2)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of supplementary valuations		supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet
Supplementary valuation (Rm)		supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet
No. of valuation roll amendments		supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet
No. of objections by rate-payers		supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet
No. of appeals by rate-payers		supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet
No. of appeals by rate-payers finalised		supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet
No. of successful objections	5	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet
No. of successful objections > 10%	5	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet
Estimated no. of properties not valued		supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet
Years since last valuation (select)		4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Frequency of valuation (select)		4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Method of valuation used (select)		Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market
Base of valuation (select)		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Flat rate used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Is balance rated by uniform rate/variable rate?		Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-nature reserves/park (Rm)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-mineral rights (Rm)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-R15,000 threshold (Rm)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-public worship (Rm)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-other (Rm)	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total valuation reductions:																	
Total value used for rating (Rm)	6	8 503	1 557	937	6 110	275	17	83	10	–	–	–	–	–	–	2	–
Total land value (Rm)	6	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total value of improvements (Rm)	6	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total market value (Rm)	6	8 503	1 557	937	6 110	275	17	83	10	–	–	–	–	–	–	2	–
Rating:																	
Average rate	3	0.014398	0.014398	0.014398	0.003599	0.014398	–	–	–	–	–	–	–	–	–	–	–
Rate revenue budget (R '000)		161 502	–	43 664	6 372	4 158	1 080	–	–	–	–	–	–	–	–	–	–
Rate revenue expected to collect (R'000)		150 197	–	40 608	5 926	3 867	1 004	–	–	–	–	–	–	–	–	–	–
Expected cash collection rate (%)	4	93.0%	93.0%	93.0%	93.0%	93.0%	93.0%	93.0%	93.0%	93.0%	93.0%	93.0%	93.0%	93.0%	93.0%	93.0%	93.0%
Special rating areas (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - indigent (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - pensioners (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - bona fide farm. (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - other (R'000)		70 789	–	–	–	–	1 080	–	–	–	–	–	–	–	–	–	–
Phase-in reductions/discounts (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total rebates,exemptns,reductns,discs (R		90 712	–	43 664	6 372	4 158	–	–	–	–	–	–	–	–	–	–	–

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

Choose name from list - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2011/12	2012/13	2013/14	Current Year 2014/15	2015/16 Medium Term Revenue & Expenditure Framework		
							Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Property rates *(rate in the Rand)*	1								
Residential properties			0.009980	0.011000	0.012120	0.0133	0.0144	0.0154	0.0165
Residential properties - vacant land			0.009980	0.011000	0.012120	0.0133	0.0144	0.0154	0.0165
Formal/informal settlements			0.009980	0.011000	0.012120	0.0133	0.0144	0.0154	0.0165
Small holdings			0.002495	0.002800	0.003030	0.0033	0.0036	0.0039	0.0041
Farm properties - used			0.000979	0.001458	0.001590	0.0017	0.0019	0.0020	0.0022
Farm properties - not used			0.000979	0.001458	0.001590	0.0017	0.0019	0.0020	0.0022
Industrial properties			0.009980	0.011000	0.012220	0.0133	0.0144	0.0154	0.0165
Business and commercial properties			0.009980	0.011000	0.012220	0.0133	0.0144	0.0154	0.0165
Communal land - residential			0.000000	0.000000	0.000000	0.000000	-	-	-
Communal land - small holdings			0.000000	0.000000	0.000000	0.000000	-	-	-
Communal land - farm property			0.000000	0.000000	0.000000	0.000000	-	-	-
Communal land - business and commercial			0.009980	0.011000	0.012220	-	-	-	-
Communal land - other			0.009980	0.011000	0.012220	-	-	-	-
State-owned properties			0.009980	0.011000	0.012220	0.0133	0.0144	0.0154	0.0165
Municipal properties			0.000000	0.000000	0.000000	0.000000	-	-	-
Public service infrastructure			0.000000	0.000000	0.000000	0.000000	-	-	-
Privately owned towns serviced by the owner									
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
Exemptions, reductions and rebates *(Rands)*									
Residential properties									
R15 000 threshhold rebate			75 000	75 000	75 000	150 000	150 000	150 000	150 000
General residential rebate			47%	47%	47%	35%	35%	35%	35%
Indigent rebate or exemption			100%	100%	100%	100%	100%	100%	100%
Pensioners/social grants rebate or exemption			40%	40%	50%	50%	50%	50%	50%
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			32.000000	35.000000	38.000000	41.800000	47.86100	53.60432	60.03684
Service point - vacant land *(Rands/month)*			0.000000	0.000000	0.000000	0.000000	0.00000	0.00000	0.00000
Water usage - flat rate tariff *(c/kl)*			10.340000	12.200000	13.700000	15.070000	17.25515	19.32577	21.64486
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 (c/kl)		0-6	0.000000	0.000000	0.000000	0.000000	0.00000	0.00000	0.00000
Water usage - Block 2 (c/kl)		7-12	15.210000	17.950000	20.000000	22.000000	18.50000	20.72000	23.20640
Water usage - Block 3 (c/kl)		13-20	10.340000	12.200000	13.700000	15.070000	20.50000	22.96000	25.71520
Water usage - Block 4 (c/kl)		21-30	14.190000	16.150000	18.000000	19.800000	22.00000	24.64000	27.59680
Water usage - Block 5 (c/kl)		31-45					23.50000	26.32000	29.47840
Water usage - Block 6 (c/kl)		45+					24.50000	27.44000	30.73280
Other	2								
Waste water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			56.400000	67.000000	73.120000	80.430000	86.86440	93.81355	101.31864
Service point - vacant land *(Rands/month)*			59.000000	65.000000	70.900000	77.990000	84.22920	90.96754	98.24494
Waste water - flat rate tariff *(c/kl)*									
Volumetric charge - Block 1 (c/kl)									
Volumetric charge - Block 2 (c/kl)									
Volumetric charge - Block 3 (c/kl)									
Volumetric charge - Block 4 (c/kl)									
Other	2								
Electricity tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			68.020000	81.630000	87.340000	93.800000	107.15712	120.01597	134.41789
Service point - vacant land *(Rands/month)*		(how is this targeted?)							
FBE		(describe structure)	0.689400	0.660000	0.696300	0.740000	0.84538	0.94683	1.06044
Life-line tariff - meter		(describe structure)	0.689400	0.660000	0.696300	0.740000	0.84538	0.94683	1.06044
Life-line tariff - prepaid			0.783900	0.943700	1.272200	1.365000	1.56080	1.74810	1.95787
Flat rate tariff - meter *(c/kwh)*								0.00000	
Flat rate tariff - prepaid*(c/kwh)*		0-50		0.650000	0.696300	0.740000	0.08454	0.09468	0.10604
Meter - IBT Block 1 (c/kwh)		51-350		0.772000	0.873700	0.930000	1.08243	1.21232	1.35780
Meter - IBT Block 2 (c/kwh)		351-600		0.990000	1.228800	1.320000	1.50797	1.68893	1.89160
Meter - IBT Block 3 (c/kwh)		>600		1.116400	1.444800	1.552000	1.77300	1.98576	2.22405
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)						0.00000	
Meter - IBT Block 5 (c/kwh)		0-50		0.650000	0.696300	0.740000	0.08454	0.09468	0.10604
Prepaid - IBT Block 1 (c/kwh)		51-350		0.772000	0.873700	0.930000	1.08243	1.21232	1.35780
Prepaid - IBT Block 2 (c/kwh)		351-600		0.990000	1.228800	1.320000	1.50797	1.68893	1.89160
Prepaid - IBT Block 3 (c/kwh)		>600		1.116400	1.444800	1.552000	1.77300	1.98576	2.22405
Prepaid - IBT Block 4 (c/kwh)									
Prepaid - IBT Block 5 (c/kwh)									
Other	2								
Waste management tariffs									
Domestic									
Street cleaning charge									
Basic charge/fixed fee			90.000000	108.000000	124.000000	136.400000	147.31200	159.09696	171.82472
80l bin - once a week			107.000000	108.000000	124.000000	136.400000	147.31200	159.09696	171.82472
250l bin - once a week			859.000000	1 020.000000	1 173.000000	1 290.300000	1 393.52400	1 505.00592	1 625.40639

Choose name from list - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2011/12	2012/13	2013/14	Current Year 2014/15	2015/16 Medium Term Revenue & Expenditure Framework		
							Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Exemptions, reductions and rebates *(Rands)*									
BREWERIES		CENT IN THE RAND	0.00998	0.01100	0.01222	0.01333	0.01440	0.01555	0.01679
RESIDENTIAL VACANT-INDIGENT -R425000				0.01100	0.01212	0.01333	0.01440	0.01555	0.01679
RESIDENTIAL IMPROVED--INDIGENT-R425000				0.01100	0.01212	0.01333	0.01440	0.01555	0.01679
TOWNSHIP REMAINDER			0.00998	0.01100	0.01212	0.01333	0.01440	0.01555	0.01679
SECTIONAL SCHEME EXCLUSIVE USE			0.00998	0.01100	0.01212	0.01333	0.01440	0.01555	0.01679
SECTIONAL SCHEME FURTHER DEVELOP			0.00998	0.01100	0.01212	0.01333	0.01440	0.01555	0.01679
AGRICULTURAL PROP FOR RESIDENTIAL			0.00998	0.01100	0.01212	0.01333	0.01440	0.01555	0.01679
GOVERNMENT RESIDENTIAL			0.00998	0.01100	0.01212	0.01333	0.01440	0.01555	0.01679
Water tariffs									
BUSINESS BASIC FIXED CHARGE			96.00	105.00	114.00	125.40	143.58	160.81	180.11
R/KL			12.14	14.33	16.10	17.71	20.28	22.71	25.44
FLATS MULTI FAMILY DWEL BASIC CHARGE			108.00	118.00	128.00	140.80	161.22	180.56	202.23
R/KL			10.34	12.20	13.70	15.07	17.26	19.33	21.64
iNDUSTRIAL BASIC CHARGE			96.00	105.00	114.00	125.40	143.58	160.81	180.11
R/KL			12.14	14.33	16.10	17.71	20.28	22.71	25.44
CHARITABLE INST.BASIC CHARGE			32.00	35.00	38.00	41.80	47.86	53.60	60.04
R/KL			10.00	12.20	13.70	15.07	17.26	19.33	21.64
Waste water tariffs									
BASIC CHARGE/FIXED FEE			56.400000	67.000000	73.120000	80.430000	86.86440	93.81355	101.31864
SERVICE POINT			59.000000	65.000000	70.900000	77.990000	84.22920	90.96754	98.24494
Electricity tariffs									
BUSINESS BASIC FIXED CHARGE			320.45	384.54	411.46	441.86	504.78	565.35	633.20
C/KWH			0.99	1.19	1.27	1.37	1.56	1.75	1.96
R/KVA LOW VOLTAGE			153.30	140.76	91.00	97.73	111.65	125.04	140.05
R/KVA MED VOLTAGE			145.95	136.37	89.00	95.58	109.19	122.29	136.97
BASIC CHARGE FLATS/TOWN HOUSES			54.30	65.16	69.72	74.87	85.53	95.80	107.29
CHARITABLE INSTITUTIONS BASIC CHARGE			320.45	384.54	411.46	441.86	504.78	565.35	633.20
C/KWH			0.94	1.13	1.21	1.30	1.49	1.66	1.86
MEGA FLEX BASIC CHARGE			174.03	208.84	223.46	239.97	274.14	307.04	343.88
STANDARD C/KWH Summer			0.42	0.52	0.56	0.60	0.69	0.77	0.86
OFF PEAK C/KWH Summer			0.33	0.47	0.44	0.47	0.54	0.60	0.67
MAX DEMAND R/KVA Summer			47.60	54.32	58.12	62.42	71.31	79.87	89.45
PEAK HOURS Summer			1.03	1.28	1.37	1.47	1.68	1.88	2.11
PEAK HOURS Winter			1.59	1.98	2.12	2.27	2.60	2.91	3.26

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Choose name from list - Supporting Table SA14 Household bills

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework			
Rand/cent		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16 % incr.	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		418.74	461.54	527.57	580.33	580.33	580.33	8.0%	626.75	676.89	731.04
Electricity: Basic levy		68.02	81.63	87.34	93.80	93.80	93.80	14.2%	107.16	120.02	134.42
Electricity: Consumption		958.16	1 067.50	1 181.93	1 266.80	1 266.80	1 266.80	14.2%	1 447.19	1 620.86	1 815.36
Water: Basic levy		32.00	35.00	38.00	41.80	41.80	41.80	14.5%	47.86	53.60	60.04
Water: Consumption		316.34	373.30	417.00	458.70	458.70	458.70	14.5%	525.21	588.24	658.83
Sanitation		122.00	132.00	142.60	158.42	158.42	158.42	8.0%	171.09	184.78	199.56
Refuse removal		90.00	108.00	124.00	136.40	136.40	136.40	8.0%	147.31	159.10	171.82
Other		–	–	–	–	–	–	–	–	–	–
sub-total		2 005.26	2 258.97	2 518.44	2 736.25	2 736.25	2 736.25	12.3%	3 072.58	3 403.48	3 771.07
VAT on Services											
Total large household bill:		2 005.26	2 258.97	2 518.44	2 736.25	2 736.25	2 736.25	12.3%	3 072.58	3 403.48	3 771.07
% increase/-decrease			12.7%	11.5%	8.6%	–	–		12.3%	10.8%	10.8%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		147.74	162.75	186.03	204.63	204.63	204.63	8.0%	221.00	238.68	257.78
Electricity: Basic levy		68.02	81.63	87.34	93.80	93.80	93.80	14.2%	107.16	120.02	134.42
Electricity: Consumption		958.16	1 067.50	1 181.93	1 266.80	1 266.80	1 266.80	14.2%	1 447.19	1 620.86	1 815.36
Water: Basic levy		32.00	38.00	38.00	41.80	41.80	41.80	14.5%	47.86	53.60	60.04
Water: Consumption		316.34	373.30	417.00	458.70	458.70	458.70	14.5%	525.21	588.24	658.83
Sanitation		122.00	132.00	142.60	158.42	158.42	158.42	8.0%	171.09	184.78	199.56
Refuse removal		90.00	108.00	124.00	136.40	136.40	136.40	8.0%	147.31	159.10	171.82
Other		–	–	–	–	–	–	–	–	–	–
sub-total		1 734.26	1 963.18	2 176.90	2 360.55	2 360.55	2 360.55	13.0%	2 666.83	2 965.27	3 297.81
VAT on Services											
Total small household bill:		1 734.26	1 963.18	2 176.90	2 360.55	2 360.55	2 360.55	13.0%	2 666.83	2 965.27	3 297.81
% increase/-decrease		–	13.2%	10.9%	8.4%	–	–	–	13.0%	11.2%	11.2%
		-	-	-0.18	-0.23	-1.00	-	–	-	-	-
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		–	–	–	–	–	–	–	–	–	–
Electricity: Basic levy		68.02	81.63	87.34	93.80	93.80	93.80	14.2%	107.16	120.02	134.42
Electricity: Consumption		–	–	–	–	–	–	–	–	–	–
Water: Basic levy		32.00	35.00	38.00	41.80	41.80	41.80	14.5%	47.86	53.60	60.04
Water: Consumption		68.20	71.80	120.00	132.00	132.00	132.00	14.5%	151.14	169.28	189.59
Sanitation		60.00	67.00	142.60	158.42	158.42	158.42	8.0%	171.09	184.78	199.56
Refuse removal		60.00	60.00	62.00	68.20	68.20	68.20	8.0%	73.66	79.55	85.91
Other											
sub-total		288.22	315.43	449.94	494.22	494.22	494.22	11.5%	550.91	607.23	669.52
VAT on Services											
Total small household bill:		288.22	315.43	449.94	494.22	494.22	494.22	11.5%	550.91	607.23	669.52
% increase/-decrease			9.4%	42.6%	9.8%	–	–		11.5%	10.2%	10.3%

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Choose name from list - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Parent municipality										
Securities - National Government		–	–	–	–	–	–	–	–	–
Listed Corporate Bonds		–	–	–	–	–	–	–	–	–
Deposits - Bank		–	–	–	–	–	–	–	–	–
Deposits - Public Investment Commissioners		–	–	–	–	–	–	–	–	–
Deposits - Corporation for Public Deposits		–	–	–	–	–	–	–	–	–
Bankers Acceptance Certificates		–	–	–	–	–	–	–	–	–
Negotiable Certificates of Deposit - Banks		–	–	–	–	–	–	–	–	–
Guaranteed Endowment Policies (sinking)		–	–	–	–	–	–	–	–	–
Repurchase Agreements - Banks		–	–	–	–	–	–	–	–	–
Municipal Bonds		–	–	–	–	–	–	–	–	–
Municipality sub-total	1	–	–	–	–	–	–	–	–	–
Entities										
Securities - National Government		–	–	–	–	–	–	–	–	–
Listed Corporate Bonds		–	–	–	–	–	–	–	–	–
Deposits - Bank		–	–	–	–	–	–	–	–	–
Deposits - Public Investment Commissioners		–	–	–	–	–	–	–	–	–
Deposits - Corporation for Public Deposits		–	–	–	–	–	–	–	–	–
Bankers Acceptance Certificates		–	–	–	–	–	–	–	–	–
Negotiable Certificates of Deposit - Banks		–	–	–	–	–	–	–	–	–
Guaranteed Endowment Policies (sinking)		–	–	–	–	–	–	–	–	–
Repurchase Agreements - Banks		–	–	–	–	–	–	–	–	–
Entities sub-total		–	–	–	–	–	–	–	–	–
Consolidated total:		–	–	–	–	–	–	–	–	–



Choose name from list - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	Ref 1	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment
Parent municipality									
		–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–
Municipality sub-total									
Entities									
		–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–
Entities sub-total									
TOTAL INVESTMENTS AND INTEREST	1								

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Choose name from list - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)		117 318	6 921	166 322	183 058	153 909	168 923	130 571	112 403	98 106
Local registered stock										
Instalment Credit										
Financial Leases		–	120 145	10 575	–	(0)	–	16 745	16 034	13 347
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	117 318	127 065	176 897	183 058	153 909	168 923	147 315	128 438	111 453
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	–	–	–	–	–	–	–	–	–
Total Borrowing	1	117 318	127 065	176 897	183 058	153 909	168 923	147 315	128 438	111 453

Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	–	–	–	–	–	–	–	–	–
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	–	–	–	–	–	–	–	–	–
Total Unspent Borrowing	1	–	–	–	–	–	–	–	–	–

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Choose name from list - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		47 596	55 046	58 905	65 285	65 285	65 285	75 105	80 237	90 197
Local Government Equitable Share		42 755	47 515	50 957	56 033	56 033	56 033	63 385	71 282	80 261
Municipal Systems Improvement		800	1 000	890	934	934	934	930	975	1 033
Finance Management		1 250	1 213	1 242	1 350	1 350	1 350	1 450	1 475	1 550
EPWP Incentive		299	1 000	1 000	1 135	1 135	1 135	1 327	–	–
Other transfers/grants		–	–	–	–	–	–	1 857	–	–
Municipal Infrastructure Grant		2 492	4 318	4 816	5 833	5 833	5 833	6 156	6 505	7 353
Provincial Government:		6 363	7 114	6 917	8 546	10 096	10 096	10 595	3 446	3 446
Health subsidy		4 400	4 674	4 417	6 916	6 916	6 916	7 149	–	–
DSRAC		1 963	2 440	2 500	1 630	3 180	3 180	3 446	3 446	3 446
Other grant providers:		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
District Municipality:		2 859	2 040	2 426	3 288	2 850	2 850	2 865	2 882	2 899
Environment Health Grant		2 859	2 040	2 426	3 288	2 850	2 850	2 865	2 882	2 899
HIV		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	56 818	64 200	68 249	77 119	78 230	78 230	88 565	86 565	96 542
Capital Transfers and Grants										
National Government:		27 507	31 006	36 216	28 786	28 786	28 786	33 563	36 551	41 600
Municipal Fanance Magement Grant		–	37	58	100	100	100	–	–	–
Municipal Infrastructure Grant		21 253	26 711	27 158	28 686	28 686	28 686	29 563	30 551	31 600
RBIG		6 253	4 258	–	–	–	–	–	–	–
EEDMG		–	–	9 000	–	–	–	4 000	6 000	10 000
Other capital transfers/grants		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Provincial Government:		1 693	1 000	100	2 450	1 536	1 536	3 600	2 110	600
DSRAC / Other		1 693	1 000	100	2 450	1 536	1 536	3 600	2 110	600
District Municipality:		4 001	–	–	–	–	–	–	–	–
Environment Health Grant		4 001	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	33 200	32 006	36 316	31 236	30 322	30 322	37 163	38 661	42 200
TOTAL RECEIPTS OF TRANSFERS & GRANTS		90 018	96 206	104 564	108 355	108 552	108 552	125 728	125 226	138 742

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Choose name from list - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		47 596	55 046	58 905	65 285	65 285	65 285	75 105	80 237	90 197
National Government:		42 755	47 515	50 957	56 033	56 033	56 033	63 385	71 282	80 261
Local Government Equitable Share		800	1 000	890	934	934	934	930	975	1 033
Municipal Systems Improvement		1 250	1 213	1 242	1 350	1 350	1 350	1 450	1 475	1 550
Finance Management		299	1 000	1 000	1 135	1 135	1 135	1 327	–	–
EPWP Incentive		–	–	–	–	–	–	1 857	–	–
Other transfers/grants		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		2 492	4 318	4 816	5 833	5 833	5 833	6 156	6 505	7 353
		6 363	7 114	6 917	8 546	10 096	10 096	10 595	3 446	3 446
Provincial Government:		4 400	4 674	4 417	6 916	6 916	6 916	7 149	–	–
Health subsidy		1 963	2 440	2 500	1 630	3 180	3 180	3 446	3 446	3 446
DSRAC		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		2 859	2 040	2 426	3 288	2 850	2 850	2 865	2 882	2 899
District Municipality:		2 859	2 040	2 426	3 288	2 850	2 850	2 865	2 882	2 899
Environment Health Grant		–	–	–	–	–	–	–	–	–
HIV		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		56 818	64 200	68 249	77 119	78 230	78 230	88 565	86 565	96 542
Total Operating Transfers and Grants										
Capital Transfers and Grants		27 507	31 006	36 216	28 786	28 786	28 786	33 563	36 551	41 600
National Government:		–	37	58	100	100	100	–	–	–
Municipal Fanance Magement Grant		21 253	26 711	27 158	28 686	28 686	28 686	29 563	30 551	31 600
Municipal Infrastructure Grant		6 253	4 258	–	–	–	–	–	–	–
RBIG		–	–	9 000	–	–	–	4 000	6 000	10 000
EEDMG		–	–	–	–	–	–	–	–	–
Other capital transfers/grants		–	–	–	–	–	–	–	–	–
		1 693	1 000	100	2 450	1 536	1 536	3 600	2 110	600
Provincial Government:		1 693	1 000	100	2 450	1 536	1 536	3 600	2 110	600
DSRAC / Other		4 001	–	–	–	–	–	–	–	–
District Municipality:		4 001	–	–	–	–	–	–	–	–
Environment Health Grant		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		33 200	32 006	36 316	31 236	30 322	30 322	37 163	38 661	42 200
TOTAL RECEIPTS OF TRANSFERS & GRANTS		90 018	96 206	104 564	108 355	108 552	108 552	125 728	125 226	138 742



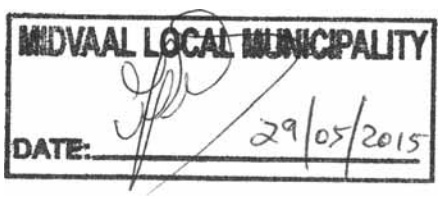
Choose name from list - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		47 596	55 046	58 905	65 285	65 285	65 285	75 105	80 237	90 197
Conditions met - transferred to revenue		47 596	55 046	58 905	65 285	65 285	65 285	75 105	80 237	90 197
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year			–	–	–	–	–	–	–	–
Current year receipts		6 363	7 114	6 917	8 546	10 096	10 096	10 595	3 446	3 446
Conditions met - transferred to revenue		6 363	7 114	6 917	8 546	10 096	10 096	10 595	3 446	3 446
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts		2 859	2 040	2 426	3 288	2 850	2 850	2 865	2 882	2 899
Conditions met - transferred to revenue		2 859	2 040	2 426	3 288	2 850	2 850	2 865	2 882	2 899
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		56 818	64 200	68 249	77 119	78 230	78 230	88 565	86 565	96 542
Total operating transfers and grants - CTBM	2	–	–	–	–	–	–	–	–	–
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		27 507	31 006	36 216	28 786	28 786	28 786	33 563	36 551	41 600
Conditions met - transferred to revenue		27 507	31 006	36 216	28 786	28 786	28 786	33 563	36 551	41 600
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		1 693	1 000	100	2 450	1 536	1 536	3 600	2 110	600
Conditions met - transferred to revenue		1 693	1 000	100	2 450	1 536	1 536	3 600	2 110	600
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts		4 001	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		4 001	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		33 200	32 006	36 316	31 236	30 322	30 322	37 163	38 661	42 200
Total capital transfers and grants - CTBM	2	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE		90 018	96 206	104 564	108 355	108 552	108 552	125 728	125 226	138 742
TOTAL TRANSFERS AND GRANTS - CTBM		–	–	–	–	–	–	–	–	–

MIDVAAL LOCAL MUNICIPALITY
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Choose name from list - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Cash Transfers to other municipalities											
Insert description	1										
Total Cash Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
Cash Transfers to Entities/Other External Mechanisms											
Insert description	2										
Total Cash Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
Cash Transfers to other Organs of State											
Insert description	3										
Total Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
Cash Transfers to Organisations											
Insert description	4										
Total Cash Transfers To Organisations		–	–	–	–	–	–	–	–	–	–
Cash Transfers to Groups of Individuals											
Insert description	5										
Total Cash Transfers To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–
TOTAL CASH TRANSFERS AND GRANTS	6	–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to other municipalities											
Insert description	1										
Total Non-Cash Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to Entities/Other External Mechanisms											
Insert description	2										
Total Non-Cash Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to other Organs of State											
Insert description	3										
Total Non-Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
Non-Cash Grants to Organisations											
Insert description	4										
Total Non-Cash Grants To Organisations		–	–	–	–	–	–	–	–	–	–
Groups of Individuals											
Subsidies and grants paid - Indigents	5	15	826	1 494	5 926	5 649	5 649	2 094	7 198	7 880	8 689
Total Non-Cash Grants To Groups Of Individuals:		15	826	1 494	5 926	5 649	5 649	2 094	7 198	7 880	8 689
TOTAL NON-CASH TRANSFERS AND GRANTS		15	826	1 494	5 926	5 649	5 649	2 094	7 198	7 880	8 689
TOTAL TRANSFERS AND GRANTS	6	15	826	1 494	5 926	5 649	5 649	2 094	7 198	7 880	8 689

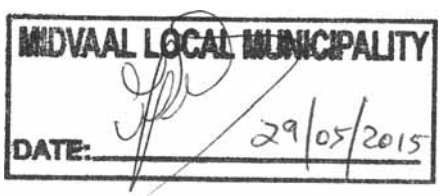


MDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

Choose name from list - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		7 067	7 522	8 155	8 432	8 432	8 432	8 971	9 599	10 271
Pension and UIF Contributions		–	–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		–	–	–	–	–	–	–	–	–
Cellphone Allowance		364	353	586	620	620	620	659	705	754
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		–	–	–	–	–	–	–	–	–
Sub Total - Councillors		7 430	7 875	8 741	9 052	9 052	9 052	9 630	10 304	11 025
% increase	4		6.0%	11.0%	3.6%	–	–	6.4%	7.0%	7.0%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		5 537	7 237	7 867	8 378	8 378	8 378	7 934	8 773	9 701
Pension and UIF Contributions		107	1 032	859	1 228	1 228	1 228	1 125	1 244	1 376
Medical Aid Contributions		120	119	146	106	106	106	85	94	104
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		1 174	709	131	–	–	–	–	–	–
Motor Vehicle Allowance	3	694	834	858	978	978	978	918	918	918
Cellphone Allowance	3	12	95	96	198	198	198	174	174	174
Housing Allowances	3	–	–	–	–	–	–	96	–	–
Other benefits and allowances	3	–	–	–	–	–	–	–	–	–
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		7 644	10 026	9 957	10 888	10 888	10 888	10 333	11 204	12 274
% increase	4		31.2%	(0.7%)	9.4%	–	–	(5.1%)	8.4%	9.5%
Other Municipal Staff										
Basic Salaries and Wages		90 785	97 473	68 022	119 813	118 817	118 817	141 904	160 066	177 477
Pension and UIF Contributions		17 389	18 117	19 986	23 661	23 647	23 647	27 615	30 669	33 838
Medical Aid Contributions		6 708	7 763	8 281	8 591	8 632	8 632	12 426	13 257	13 599
Overtime		5 272	6 927	7 098	9 033	10 038	10 038	9 537	9 692	9 692
Performance Bonus		(1 174)	(709)	(131)	–	–	–	–	–	–
Motor Vehicle Allowance	3	4 779	5 260	5 935	7 090	7 371	7 371	8 280	8 992	9 267
Cellphone Allowance	3	908	833	1 027	1 006	1 332	1 332	1 406	1 444	1 471
Housing Allowances	3	831	829	755	1 022	1 091	1 091	1 452	1 912	1 936
Other benefits and allowances	3	–	–	–	–	–	–	351	–	–
Payments in lieu of leave		347	1 108	1 170	843	627	627	947	998	1 077
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	2 214	3 543	3 898	4 410	4 395	4 395	4 662	4 864	5 073
Sub Total - Other Municipal Staff		128 058	141 144	116 041	175 468	175 950	175 950	208 579	231 894	253 429
% increase	4		10.2%	(17.8%)	51.2%	0.3%	–	18.5%	11.2%	9.3%
Total Parent Municipality		143 132	159 045	134 739	195 409	195 890	195 890	228 542	253 403	276 728
			11.1%	(15.3%)	45.0%	0.2%	–	16.7%	10.9%	9.2%
Board Members of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Board Members of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Senior Managers of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										

Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Total Municipal Entities		–	–	–	–	–	–	–	–	–
TOTAL SALARY, ALLOWANCES & BENEFITS		143 132	159 045	134 739	195 409	195 890	195 890	228 542	253 403	276 728
% increase	4		11.1%	(15.3%)	45.0%	0.2%	–	16.7%	10.9%	9.2%
TOTAL MANAGERS AND STAFF	5,7	135 702	151 170	125 998	186 356	186 838	186 838	218 912	243 098	265 702



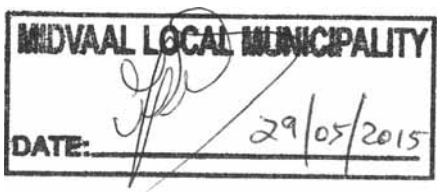
Choose name from list - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	Ref	No.	Salary	Contributions 1.	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
Councillors	3							
Speaker	4		626 636		24 120			650 756
Chief Whip			301 568		48 240			349 808
Executive Mayor			783 295		24 120			807 415
Deputy Executive Mayor								–
Executive Committee			2 937 360		120 600			3 057 960
Total for all other councillors			4 322 141		441 920			4 764 061
Total Councillors	8	–	8 971 000	–	659 000			9 630 000
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1 310 600	210 589	198 000			1 719 189
Deputy Municipal Manager			1 457 665	17 428	84 000			1 559 093
Chief Finance Officer			1 008 385	234 551	168 000			1 410 936
								–
								–
								–
List of each offical with packages >= senior manager								
Ex.Dir Social			937 232	233 704	240 000			1 410 936
Ex. Dir Engineering			1 002 084	228 852	180 000			1 410 936
Ex. Dir Development and Planning			1 113 876	129 060	168 000			1 410 936
Ex. Dir Protection			1 113 843	243 093	54 000			1 410 936
								–
								–
								–
								–
								–
								–
								–
								–
Total Senior Managers of the Municipality	8,10	–	7 943 685	1 297 277	1 092 000	–		10 332 962
A Heading for Each Entity	6,7							
List each member of board by designation								
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total for municipal entities	8,10	–	–	–	–	–		–
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	–	16 914 685	1 297 277	1 751 000	–		19 962 962

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

Choose name from list - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2013/14			Current Year 2014/15			Budget Year 2015/16		
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		27	27	27	27	27	27	27	27	27
Board Members of municipal entities	4	–	–	–	–	–	–	–	–	–
Municipal employees	5	–	–	–	–	–	–	–	–	–
Municipal Manager and Senior Managers	3	8	–	8	7	–	7	7	–	7
Other Managers	7	25	19	5	25	19	5	25	19	5
Professionals		*60*	*57*	–	*68*	*68*	–	*71*	*68*	–
Finance		7	7	–	7	7	–	7	7	–
Spatial/town planning		4	4	–	7	7	–	8	7	–
Information Technology		–	–	–	–	–	–	–	–	–
Roads		1	1	–	1	1	–	1	1	–
Electricity		3	3	–	3	3	–	3	3	–
Water		1	1	–	1	1	–	2	1	–
Sanitation		1	–	–	1	1	–	1	1	–
Refuse		1	1	–	1	1	–	1	1	–
Other		42	40	–	47	47	–	48	47	–
Technicians		*26*	*13*	*3*	*26*	*14*	*3*	*26*	*14*	*3*
Finance		–	–	–	–	–	–	–	–	–
Spatial/town planning		22	9	–	22	10	–	22	10	–
Information Technology		4	4	3	4	4	3	4	4	3
Roads		–	–	–	–	–	–	–	–	–
Electricity		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Sanitation		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Clerks (Clerical and administrative)		132	132	–	135	134		140	134	–
Service and sales workers		68	63	–	73	63		73	63	–
Skilled agricultural and fishery workers		–	–	–	–	–	–	–	–	–
Craft and related trades		68	66	–	70	66		73	66	–
Plant and Machine Operators		74	72	–	76	74		78	74	–
Elementary Occupations		213	212	–	218	212		224	212	–
TOTAL PERSONNEL NUMBERS	9	701	661	43	725	677	42	744	677	42
% increase					3.4%	2.4%	(2.3%)	2.6%	–	–
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10		634			650			650	
Human Resources personnel headcount	8, 10		634			650			650	



MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

Choose name from list - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source																
Property rates		11 803	12 672	12 938	12 038	12 263	11 976	12 672	11 403	11 797	11 807	12 298	12 319	145 986	157 665	170 279
Property rates - penalties & collection charges		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue		24 898	27 550	28 361	25 616	26 302	25 428	27 550	23 681	24 867	24 898	26 396	26 458	312 005	349 446	391 379
Service charges - water revenue		13 676	15 133	15 578	14 070	14 447	13 967	15 133	13 008	13 659	13 676	14 499	14 533	171 379	192 175	215 236
Service charges - sanitation revenue		2 836	3 138	3 230	2 917	2 996	2 896	3 138	2 697	2 832	2 836	3 006	3 013	35 535	38 378	41 448
Service charges - refuse revenue		2 671	2 956	3 043	2 748	2 822	2 728	2 956	2 541	2 668	2 671	2 832	2 839	33 476	36 154	39 046
Service charges - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		117	117	117	117	117	117	117	117	117	117	117	117	1 404	1 481	1 560
Interest earned - external investments		333	333	333	333	333	333	333	333	334	334	334	334	4 000	3 000	3 000
Interest earned - outstanding debtors		479	530	545	493	506	489	530	455	478	479	508	509	6 000	6 330	6 665
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines		4 191	4 191	4 191	4 191	4 191	4 191	4 191	4 191	4 196	4 196	4 196	4 196	50 307	53 074	55 887
Licences and permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - operational		28 979	1 121	1 121	1 121	24 742	1 121	1 121	1 121	24 750	1 123	1 123	1 123	88 565	86 565	96 542
Other revenue		2 502	2 563	2 582	2 519	2 534	2 514	2 563	2 474	2 504	2 504	2 539	2 540	30 339	34 292	38 415
Gains on disposal of PPE		8	8	8	8	8	8	8	8	8	8	8	8	100	100	100
Total Revenue (excluding capital transfers and contribution		92 492	70 312	72 049	66 171	91 261	65 770	70 312	62 030	88 209	64 648	67 854	67 988	879 097	958 660	1 059 557
Expenditure By Type																
Employee related costs		18 235	18 235	18 235	18 235	18 235	18 235	18 235	18 235	18 257	18 257	18 257	18 257	218 912	243 098	265 702
Remuneration of councillors		802	802	802	802	802	802	802	802	803	803	803	803	9 630	10 304	11 025
Debt impairment		7 111	7 111	7 111	7 111	7 111	7 111	7 111	7 111	7 120	7 120	7 120	7 120	85 368	89 360	94 715
Depreciation & asset impairment		12 068	12 068	12 068	12 068	12 068	12 068	12 068	12 068	12 082	12 082	12 082	12 082	144 869	158 848	174 732
Finance charges		–	–	–	–	–	9 244	–	–	–	–	–	9 244	18 489	16 698	14 499
Bulk purchases		33 867	33 918	29 574	29 492	24 304	26 527	29 621	23 837	18 506	23 013	27 686	27 686	328 033	370 924	430 716
Other materials		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services		4 591	4 591	4 591	4 591	4 591	4 591	4 591	4 591	4 596	4 596	4 596	4 596	55 111	55 812	58 770
Transfers and grants		600	600	600	600	600	600	600	600	600	600	600	600	7 198	7 880	8 689
Other expenditure		10 311	10 373	10 391	10 328	10 344	10 324	10 373	10 283	10 322	10 323	10 358	10 359	124 088	129 481	138 992
Loss on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		87 585	87 697	83 372	83 227	78 055	89 502	83 400	77 527	72 287	76 795	81 503	90 749	991 698	1 082 405	1 197 841
Surplus/(Deficit)		4 907	(17 385)	(11 323)	(17 056)	13 206	(23 732)	(13 088)	(15 497)	15 922	(12 146)	(13 648)	(22 761)	(112 601)	(123 745)	(138 285)
Transfers recognised - capital		17 453	–	–	–	9 853	–	–	–	9 856	–	–	–	37 163	38 661	42 200
Contributions recognised - capital		1 112	1 112	1 112	1 112	1 112	1 112	1 112	1 112	1 113	1 113	1 113	1 113	13 347	30 848	17 065
Contributed assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		23 472	(16 273)	(10 211)	(15 944)	24 171	(22 620)	(11 976)	(14 385)	26 891	(11 033)	(12 535)	(21 648)	(62 091)	(54 236)	(79 020)
Taxation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Attributable to minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	23 472	(16 273)	(10 211)	(15 944)	24 171	(22 620)	(11 976)	(14 385)	26 891	(11 033)	(12 535)	(21 648)	(62 091)	(54 236)	(79 020)

Choose name from list - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue by Vote																
Vote 1 - executive council		5 624	2 305	2 358	2 178	3 858	2 166	2 305	2 052	3 766	2 132	2 230	2 234	33 209	45 316	49 203
Vote 2 - corporate services		183	183	183	183	183	183	183	183	183	183	183	183	2 198	2 319	2 442
Vote 3 - financial services		17 334	13 677	13 955	13 013	15 436	12 949	13 677	12 349	14 949	12 772	13 286	13 407	166 803	178 673	200 794
Vote 4 - development & planning		165	165	165	165	165	165	165	165	165	165	165	165	1 975	2 134	2 944
Vote 5 - health		596	596	596	596	596	596	596	596	596	596	596	596	7 149	–	–
Vote 6 - community & social services		2 680	380	380	380	380	380	380	380	381	381	381	381	6 865	5 327	5 289
Vote 7 - public safety		4 924	4 258	4 258	4 258	4 924	4 258	4 258	4 258	4 930	4 263	4 263	4 263	53 115	57 926	56 784
Vote 8 - sport & recreation		1 730	42	42	42	1 730	42	42	42	1 730	42	42	42	5 565	5 028	5 055
Vote 9 - environmental protection		213	213	213	213	213	213	213	213	214	214	214	214	2 562	2 562	2 562
Vote 10 - waste water management		11 950	2 971	3 058	2 766	12 100	2 746	2 971	2 560	11 950	2 689	2 849	2 855	61 464	53 574	60 541
Vote 11 - solid waste management		8 793	3 242	3 328	3 035	7 644	3 015	3 242	2 828	7 492	2 958	3 118	3 125	51 819	56 484	56 155
Vote 12 - roads & transport		1 514	–	–	–	1 514	–	–	–	1 515	–	–	–	4 543	1 001	4 350
Vote 13 - water services		19 180	14 849	15 285	13 810	19 934	13 710	14 849	12 772	19 165	13 425	14 229	14 263	185 472	221 920	243 520
Vote 14 - electricty		35 591	28 536	29 333	26 636	32 970	26 452	28 536	24 736	31 564	25 933	27 404	27 465	345 157	394 532	427 186
Vote 15 - engineering admin		571	–	–	–	571	–	–	–	571	–	–	–	1 712	1 375	1 996
Total Revenue by Vote		111 049	71 416	73 152	67 274	102 218	66 874	71 416	63 133	99 170	65 753	68 959	69 193	929 607	1 028 169	1 118 822
Expenditure by Vote to be appropriated																
Vote 1 - executive council		4 487	4 490	4 377	4 373	4 246	4 317	4 398	4 236	4 111	4 227	4 327	4 341	51 931	60 773	66 986
Vote 2 - corporate services		3 334	3 354	3 360	3 339	3 345	3 857	3 354	3 325	3 337	3 338	3 349	3 869	41 162	46 172	49 274
Vote 3 - financial services		4 659	4 659	4 659	4 659	4 659	4 667	4 659	4 659	4 664	4 664	4 664	4 673	55 942	59 299	63 192
Vote 4 - development & planning		1 867	1 867	1 867	1 867	1 867	1 867	1 867	1 867	1 870	1 870	1 870	1 870	22 417	24 741	26 904
Vote 5 - health		631	634	635	632	633	632	634	629	632	632	634	634	7 591	–	–
Vote 6 - community & social services		1 663	1 664	1 664	1 664	1 664	1 672	1 664	1 663	1 665	1 665	1 666	1 675	19 989	21 657	23 610
Vote 7 - public safety		7 216	7 219	7 220	7 217	7 218	7 333	7 219	7 215	7 225	7 225	7 226	7 342	86 875	92 439	99 919
Vote 8 - sport & recreation		1 931	1 933	1 933	1 931	1 932	2 017	1 933	1 930	1 933	1 933	1 934	2 020	23 360	25 527	27 712
Vote 9 - environmental protection		236	236	236	236	236	236	236	236	236	236	236	236	2 828	3 417	4 088
Vote 10 - waste water management		3 284	3 293	3 296	3 286	3 289	4 116	3 293	3 280	3 288	3 288	3 293	4 123	41 128	44 411	47 412
Vote 11 - solid waste management		4 320	4 320	4 320	4 320	4 320	4 912	4 320	4 320	4 325	4 325	4 325	4 917	53 043	56 969	61 495
Vote 12 - roads & transport		5 940	5 940	5 940	5 940	5 940	8 972	5 940	5 940	5 947	5 947	5 947	8 979	77 374	83 894	91 210
Vote 13 - water services		13 148	13 200	13 381	13 298	12 649	14 715	11 200	12 187	11 403	11 383	13 754	15 861	156 178	171 220	187 559
Vote 14 - electricty		33 476	33 495	29 091	29 071	24 666	28 787	31 290	24 648	20 257	24 667	26 883	28 805	335 134	374 195	429 515
Vote 15 - engineering admin		1 393	1 393	1 393	1 393	1 393	1 402	1 393	1 393	1 395	1 395	1 395	1 404	16 746	17 691	18 967
Total Expenditure by Vote		87 585	87 697	83 372	83 227	78 055	89 502	83 400	77 527	72 287	76 795	81 503	90 749	991 698	1 082 405	1 197 841
Surplus/(Deficit) before assoc.		23 464	(16 281)	(10 220)	(15 953)	24 163	(22 628)	(11 984)	(14 393)	26 883	(11 042)	(12 544)	(21 556)	(62 091)	(54 236)	(79 020)
Taxation													–	–	–	–
Attributable to minorities													–	–	–	–
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	23 464	(16 281)	(10 220)	(15 953)	24 163	(22 628)	(11 984)	(14 393)	26 883	(11 042)	(12 544)	(21 556)	(62 091)	(54 236)	(79 020)

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Choose name from list - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue - Standard																
Governance and administration		20 953	13 797	14 073	13 138	17 194	13 074	13 797	12 479	16 712	12 899	13 409	13 430	174 955	185 165	207 465
Executive and council		3 492	–	–	–	1 635	–	–	–	1 636	–	–	–	6 763	5 130	5 357
Budget and treasury office		17 278	13 613	13 890	12 955	15 376	12 891	13 613	12 296	14 893	12 716	13 225	13 247	165 994	177 716	199 666
Corporate services		183	183	183	183	183	183	183	183	183	183	183	183	2 198	2 319	2 442
Community and public safety		12 126	7 652	7 707	7 520	9 922	7 507	7 652	7 389	9 832	7 478	7 580	7 584	99 948	109 423	112 102
Community and social services		2 680	380	380	380	380	380	380	380	381	381	381	381	6 865	5 327	5 289
Sport and recreation		1 730	42	42	42	1 730	42	42	42	1 730	42	42	42	5 565	5 028	5 055
Public safety		4 924	4 258	4 258	4 258	4 924	4 258	4 258	4 258	4 930	4 263	4 263	4 263	53 115	57 926	56 784
Housing		2 196	2 376	2 431	2 245	2 291	2 232	2 376	2 113	2 195	2 197	2 298	2 303	27 254	41 143	44 973
Health		596	596	596	596	596	596	596	596	596	596	596	596	7 149	–	–
Economic and environmental services		1 892	378	378	378	1 892	378	378	378	1 893	378	378	378	9 080	5 696	9 856
Planning and development		165	165	165	165	165	165	165	165	165	165	165	165	1 975	2 134	2 944
Road transport		1 514	–	–	–	1 514	–	–	–	1 515	–	–	–	4 543	1 001	4 350
Environmental protection		213	213	213	213	213	213	213	213	214	214	214	214	2 562	2 562	2 562
Trading services		76 086	49 598	51 003	46 247	73 218	45 923	49 598	42 896	70 742	45 006	47 600	47 708	645 624	727 885	789 399
Electricity		36 162	28 536	29 333	26 636	33 541	26 452	28 536	24 736	32 135	25 933	27 404	27 465	346 869	395 907	429 182
Water		19 180	14 849	15 285	13 810	19 934	13 710	14 849	12 772	19 165	13 425	14 229	14 263	185 472	221 920	243 520
Waste water management		11 950	2 971	3 058	2 766	12 100	2 746	2 971	2 560	11 950	2 689	2 849	2 855	61 464	53 574	60 541
Waste management		8 793	3 242	3 328	3 035	7 644	3 015	3 242	2 828	7 492	2 958	3 118	3 125	51 819	56 484	56 155
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Standard		111 057	71 424	73 161	67 283	102 226	66 882	71 424	63 142	99 178	65 762	68 968	69 101	929 607	1 028 169	1 118 822
Expenditure - Standard																
Governance and administration		10 392	10 412	10 418	10 397	10 403	10 938	10 412	10 382	10 404	10 404	10 415	10 958	125 936	133 906	142 570
Executive and council		2 399	2 399	2 399	2 399	2 399	2 413	2 399	2 399	2 402	2 402	2 402	2 416	28 832	28 436	30 105
Budget and treasury office		4 659	4 659	4 659	4 659	4 659	4 667	4 659	4 659	4 664	4 664	4 664	4 673	55 942	59 299	63 192
Corporate services		3 334	3 354	3 360	3 339	3 345	3 857	3 354	3 325	3 337	3 338	3 349	3 869	41 161	46 171	49 273
Community and public safety		13 529	13 541	13 430	13 418	13 292	13 557	13 449	13 274	13 163	13 280	13 385	13 596	160 914	171 961	188 123
Community and social services		1 663	1 664	1 664	1 664	1 664	1 672	1 664	1 663	1 665	1 665	1 666	1 675	19 989	21 657	23 610
Sport and recreation		1 931	1 933	1 933	1 931	1 932	2 017	1 933	1 930	1 933	1 933	1 934	2 020	23 360	25 527	27 712
Public safety		7 216	7 219	7 220	7 217	7 218	7 333	7 219	7 215	7 225	7 225	7 226	7 342	86 875	92 439	99 919
Housing		2 088	2 091	1 978	1 974	1 846	1 903	1 999	1 836	1 708	1 825	1 925	1 925	23 099	32 338	36 881
Health		631	634	635	632	633	632	634	629	632	632	634	634	7 591	–	–
Economic and environmental services		8 043	8 043	8 043	8 043	8 043	11 075	8 043	8 043	8 053	8 053	8 053	11 085	102 619	112 053	122 202
Planning and development		1 867	1 867	1 867	1 867	1 867	1 867	1 867	1 867	1 870	1 870	1 870	1 870	22 418	24 741	26 905
Road transport		5 940	5 940	5 940	5 940	5 940	8 972	5 940	5 940	5 947	5 947	5 947	8 979	77 374	83 894	91 210
Environmental protection		236	236	236	236	236	236	236	236	236	236	236	236	2 828	3 417	4 088
Trading services		55 621	55 701	51 480	51 369	46 317	53 932	51 496	45 827	40 668	45 058	49 650	55 110	602 229	664 486	744 946
Electricity		34 870	34 888	30 484	30 465	26 059	30 189	32 683	26 041	21 652	26 062	28 278	30 209	351 880	391 887	448 481
Water		13 148	13 200	13 381	13 298	12 649	14 715	11 200	12 187	11 403	11 383	13 754	15 861	156 178	171 220	187 559
Waste water management		3 284	3 293	3 296	3 286	3 289	4 116	3 293	3 280	3 288	3 288	3 293	4 123	41 128	44 411	47 412
Waste management		4 320	4 320	4 320	4 320	4 320	4 912	4 320	4 320	4 325	4 325	4 325	4 917	53 043	56 969	61 495
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Standard		87 585	87 697	83 372	83 227	78 055	89 502	83 400	77 527	72 287	76 795	81 503	90 749	991 698	1 082 405	1 197 841
Surplus/(Deficit) before assoc.		23 472	(16 273)	(10 211)	(15 944)	24 171	(22 620)	(11 976)	(14 385)	26 891	(11 033)	(12 535)	(21 648)	(62 091)	(54 236)	(79 020)
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	23 472	(16 273)	(10 211)	(15 944)	24 171	(22 620)	(11 976)	(14 385)	26 891	(11 033)	(12 535)	(21 648)	(62 091)	(54 236)	(79 020)

Choose name from list - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Multi-year expenditure *to be appropriated*	1															
Vote 1 - executive council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - corporate services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - financial services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - development & planning		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 5 - health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - community & social services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - public safety		–	–	–	–	–	–	–	–	–	–	–	2 000	2 000	4 000	–
Vote 8 - sport & recreation		–	–	–	–	–	–	–	–	–	–	–	2 500	2 500	4 500	4 500
Vote 9 - environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - waste water management		–	–	–	–	–	–	–	–	–	–	–	13 900	13 900	4 200	8 300
Vote 11 - solid waste management		–	–	–	–	–	–	–	–	–	–	–	1 300	1 300	1 410	–
Vote 12 - roads & transport		–	–	–	–	–	–	–	–	–	–	–	4 443	4 443	1 101	4 850
Vote 13 - water services		–	–	–	–	–	–	–	–	–	–	–	2 250	2 250	17 200	16 300
Vote 14 - electricty		–	–	–	–	–	–	–	–	–	–	–	13 500	13 500	19 500	13 000
Vote 15 - engineering admin		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	2	–	–	–	–	–	–	–	–	–	–	–	39 893	39 893	51 911	46 950
Single-year expenditure *to be appropriated*																
Vote 1 - executive council		–	–	–	–	–	–	–	585	92	270	1 500	900	3 347	12 848	11 965
Vote 2 - corporate services		–	–	–	165	–	25	400	–	10	130	300	150	1 180	1 410	910
Vote 3 - financial services		–	–	–	–	–	300	–	–	–	–	–	–	300	75	75
Vote 4 - development & planning		–	–	–	–	–	–	–	–	–	–	–	–	–	50	750
Vote 5 - health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - community & social services		–	–	50	400	300	250	610	100	150	50	610	230	2 750	800	600
Vote 7 - public safety		–	–	–	–	–	–	40	–	600	–	–	–	640	–	–
Vote 8 - sport & recreation		–	–	50	430	330	440	100	250	800	500	500	–	3 400	570	470
Vote 9 - environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - waste water management		–	–	–	40	300	1 460	–	200	1 300	1 000	–	700	5 000	–	–
Vote 11 - solid waste management		–	–	–	–	70	4 250	–	500	500	500	500	–	6 320	2 000	–
Vote 12 - roads & transport		–	–	–	250	50	–	–	–	1 150	500	–	1 050	3 000	–	200
Vote 13 - water services		–	–	600	750	825	1 375	30	280	1 805	3 900	–	7 195	16 760	500	690
Vote 14 - electricty		–	–	50	650	50	325	–	50	1 325	1 000	2 000	3 750	9 200	5 850	2 300
Vote 15 - engineering admin		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	2	–	–	750	2 685	1 925	8 425	1 180	1 965	7 732	7 850	5 410	13 975	51 897	24 103	17 960
Total Capital Expenditure	2	–	–	750	2 685	1 925	8 425	1 180	1 965	7 732	7 850	5 410	53 868	91 790	76 014	64 910

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Choose name from list - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Capital Expenditure - Standard	1															
Governance and administration		–	–	–	165	–	325	400	–	10	130	300	150	1 480	1 485	985
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Budget and treasury office		–	–	–	–	–	300	–	–	–	–	–	–	300	75	75
Corporate services		–	–	–	165	–	25	400	–	10	130	300	150	1 180	1 410	910
Community and public safety		–	–	500	1 030	1 030	1 090	1 150	1 035	1 742	1 420	2 610	3 030	14 637	22 718	17 535
Community and social services		–	–	50	400	300	250	610	100	150	50	610	230	2 750	800	600
Sport and recreation		–	–	450	630	730	840	500	250	800	700	500	500	5 900	5 070	4 970
Public safety		–	–	–	–	–	–	40	100	700	400	–	1 400	2 640	4 000	–
Housing		–	–	–	–	–	–	–	585	92	270	1 500	900	3 347	12 848	11 965
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		–	–	500	750	550	500	–	200	1 650	1 000	–	2 293	7 443	1 151	5 800
Planning and development		–	–	–	–	–	–	–	–	–	–	–	–	–	50	750
Road transport		–	–	500	750	550	500	–	200	1 650	1 000	–	2 293	7 443	1 101	5 050
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		–	–	1 950	3 290	4 245	10 740	1 280	2 100	7 360	11 990	5 130	20 145	68 230	50 660	40 590
Electricity		–	–	50	650	1 050	1 325	1 000	150	2 425	3 100	4 000	8 950	22 700	25 350	15 300
Water		–	–	750	950	925	1 675	30	500	1 805	5 150	30	7 195	19 010	17 700	16 990
Waste water management		–	–	1 150	1 690	2 200	3 360	250	950	2 500	2 200	600	4 000	18 900	4 200	8 300
Waste management		–	–	–	–	70	4 380	–	500	630	1 540	500	–	7 620	3 410	–
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Standard	2	–	–	2 950	5 235	5 825	12 655	2 830	3 335	10 762	14 540	8 040	25 618	91 790	76 014	64 910
Funded by:																
National Government		2 819	2 819	2 819	2 819	2 819	2 819	2 819	2 819	2 819	2 819	2 819	2 552	33 563	36 551	41 600
Provincial Government		133	133	133	133	133	133	133	633	133	133	133	133	3 600	2 110	600

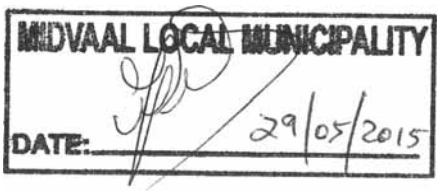
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Choose name from list - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Cash Receipts By Source															
Property rates	11 803	12 672	12 938	12 038	12 263	11 976	12 672	11 403	11 797	11 807	12 298	11 803	145 986	157 665	170 279
Property rates - penalties & collection charges	–	0	0	0	0	0	0	0	0	0	0	0	–	–	–
Service charges - electricity revenue	24 898	27 550	28 361	25 616	26 302	25 428	27 550	23 681	24 867	24 898	26 396	26 458	312 005	349 446	391 379
Service charges - water revenue	13 676	15 133	15 578	14 070	14 447	13 967	15 133	13 008	13 659	13 676	14 499	14 533	171 379	192 175	215 236
Service charges - sanitation revenue	2 836	3 138	3 230	2 917	2 996	2 896	3 138	2 697	FALSE	2 836	3 006	3 013	35 535	38 378	41 448
Service charges - refuse revenue	2 671	2 956	3 043	2 748	2 822	2 728	2 956	2 541	2 668	2 671	2 832	2 839	33 476	36 154	39 046
Service charges - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	117	117	117	117	117	117	117	117	117	117	117	117	1 404	1 481	1 560
Interest earned - external investments	333	333	333	333	333	333	333	333	334	334	334	334	4 000	3 000	3 000
Interest earned - outstanding debtors	479	530	545	493	506	489	530	455	478	479	508	509	6 000	6 330	6 665
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines	4 191	4 191	4 191	4 191	4 191	4 191	4 191	4 191	4 196	4 196	4 196	4 196	50 307	53 074	55 887
Licences and permits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Agency services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfer receipts - operational	28 979	1 121	1 121	1 121	24 742	1 121	1 121	1 121	24 750	1 123	1 123	1 123	88 565	86 565	96 542
Other revenue	3 039	3 039	3 039	3 039	3 039	3 039	3 039	3 039	3 039	3 039	3 039	3 039	36 472	57 121	46 563
Cash Receipts by Source	93 021	70 780	72 498	66 683	91 757	66 287	70 780	62 587	85 904	65 175	68 347	67 963	885 130	981 389	1 067 605
Other Cash Flows by Source															
Transfer receipts - capital	17 453	–	–	–	9 853	–	–	–	9 856	–	–	–	37 163	38 661	42 200
Contributions recognised - capital & Contributed assets															
Proceeds on disposal of PPE						100							100	100	100
Short term loans															
Borrowing long term/refinancing															
Increase (decrease) in consumer deposits	90	100	103	93	95	92	100	86	90	90	96	96	1 130	1 243	1 367
Decrease (Increase) in non-current debtors	(7 778)	(7 778)	(7 778)	(7 778)	(7 778)	(7 778)	(7 778)	(7 778)	(7 778)	(7 778)	(7 778)	(7 778)	(93 342)	(98 018)	(104 117)
Decrease (increase) other non-current receivables															
Decrease (increase) in non-current investments															
Total Cash Receipts by Source	102 786	63 101	64 822	58 998	93 927	58 701	63 101	54 894	88 072	57 487	60 664	60 280	830 181	923 375	1 007 155
Cash Payments by Type															
Employee related costs	18 235 358	18 235 358	18 235 358	18 235 358	18 235 358	18 235 358	18 235 358	18 235 358	18 257 244	18 257 244	18 257 244	18 257 244	218 912	243 098	265 702
Remuneration of councillors	802 179	802 179	802 179	802 179	802 179	802 179	802 179	802 179	803 142	803 142	803 142	803 142	9 630	10 304	11 025
Finance charges	0	0	0	0	0	9 244 480	0	0	0	0	0	9 244 480	18 489	16 698	14 499
Bulk purchases - Electricity	24 899 107	24 899 107	20 371 997	20 371 997	15 844 887	18 108 442	22 635 552	15 844 887	11 317 776	15 844 887	18 108 442	18 108 442	226 356	257 045	303 172
Bulk purchases - Water & Sewer	8 967 946	9 018 785	9 201 804	9 120 462	8 459 559	8 418 888	6 985 237	7 991 843	7 188 592	7 168 256	9 578 010	9 578 010	101 677	113 879	127 544
Other materials	0	0	0	0	0	0	0	0	0	0	0	0	–	–	–
Contracted services	4 590 759	4 590 759	4 590 759	4 590 759	4 590 759	4 590 759	4 590 759	4 590 759	4 596 270	4 596 270	4 596 270	4 596 270	55 111	55 812	58 770
Transfers and grants - other municipalities	599 590	599 590	599 590	599 590	599 590	599 590	599 590	599 590	600 310	600 310	600 310	600 310	7 198	7 880	8 689
Transfers and grants - other	0	0	0	0	0	0	0	0	0	0	0	0	–	–	–
Other expenditure	9 547	9 547	9 547	9 547	9 547	9 547	9 547	9 547	9 547	9 547	9 547	9 547	114 562	119 794	129 022
Cash Payments by Type	67 642	67 693	63 349	63 267	58 079	69 547	63 396	57 611	52 310	56 817	61 490	70 735	751 935	824 510	918 423
Other Cash Flows/Payments by Type													78 247	98 865	88 732
Capital assets	–	–	2 950	5 235	5 825	12 655	2 830	3 335	10 762	14 540	8 040	25 618	91 790	76 014	64 910
Repayment of borrowing	1 884	1 884	1 884	1 884	(12 272)	2 105	2 105	2 105	1 887	1 887	1 887	1 887	9 125	19 827	18 406
Other Cash Flows/Payments	8	9	9	8	8	8	9	8	8	8	8	8			
Total Cash Payments by Type	(1 876)	(1 875)	(4 825)	(7 111)	6 455	(14 751)	(4 926)	(5 432)	(12 641)	(16 419)	(9 918)	(27 496)	(100 915)	(95 841)	(83 316)
NET INCREASE/(DECREASE) IN CASH HELD	33 268	(6 467)	(3 352)	(11 380)	42 303	(25 597)	(5 220)	(8 149)	23 121	(15 749)	(10 745)	(37 951)	(22 669)	3 024	5 417
Cash/cash equivalents at the month/year begin:	60 442	93 710	87 244	83 892	72 511	114 815	89 217	83 997	75 848	98 970	83 221	72 476	60 442	37 774	40 798
Cash/cash equivalents at the month/year end:	93 710	87 244	83 892	72 511	114 815	89 217	83 997	75 848	98 970	83 221	72 476	34 526	37 774	40 798	46 215

Choose name from list - NOT REQUIRED - municipality does not have entities

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R million		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Financial Performance										
Property rates		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Service charges										
Investment revenue										
Transfers recognised - operational										
Other own revenue										
Contributions recognised - capital & contributed assets										
Total Revenue (excluding capital transfers and contributions)		–	–	–	–	–	–	–	–	–
Employee costs										
Remuneration of Board Members										
Depreciation & asset impairment										
Finance charges										
Materials and bulk purchases										
Transfers and grants										
Other expenditure										
Total Expenditure		–	–	–	–	–	–	–	–	–
Surplus/(Deficit)		–	–	–	–	–	–	–	–	–
Capital expenditure & funds sources										
Capital expenditure										
Transfers recognised - operational										
Public contributions & donations										
Borrowing										
Internally generated funds										
Total sources		–	–	–	–	–	–	–	–	–
Financial position										
Total current assets										
Total non current assets										
Total current liabilities										
Total non current liabilities										
Equity										
Cash flows										
Net cash from (used) operating										
Net cash from (used) investing										
Net cash from (used) financing										
Cash/cash equivalents at the year end										



Choose name from list - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1. Number	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2. R thousand
NONE	NONE	NONE	NONE	NONE	NONE

References

1. Total agreement period from commencement until end

2. Annual value

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Choose name from list - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2014/15	2015/16 Medium Term Revenue & Expenditure Framework			Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1		NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	–
Contract 2														–
Contract 3 etc														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Parent Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Entities:														
Revenue Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Entity Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–

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Choose name from list - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		29 776	62 308	35 353	24 894	21 883	21 883	35 493	29 201	19 400
Infrastructure - Road transport		11 160	12 312	8 112	9 115	12 998	12 998	6 743	1 001	4 350
Roads, Pavements & Bridges		11 160	12 312	8 112	9 115	12 998	12 998	6 743	1 001	4 350
Storm water		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		6 118	18 219	9 142	11 609	7 137	7 137	15 500	22 500	13 250
Generation		–	–	5 527	7 579	4 004	4 004	11 500	15 500	500
Transmission & Reticulation		6 118	17 022	1 065	322	31	31	4 000	6 500	12 250
Street Lighting		–	1 197	2 550	3 708	3 101	3 101	–	500	500
Infrastructure - Water		772	9 335	6 150	3 000	750	750	10 300	1 200	1 300
Dams & Reservoirs		85	400	5 900	3 000	750	750	4 470	–	–
Water purification		–	–	–	–	–	–	–	–	–
Reticulation		688	8 935	250	–	–	–	5 830	1 200	1 300
Infrastructure - Sanitation		8 621	22 442	11 949	450	286	286	450	–	–
Reticulation		650	22 442	11 949	450	286	286	450	–	–
Sewerage purification		7 971	–	–	–	–	–	–	–	–
Infrastructure - Other		3 104	–	–	720	712	712	2 500	4 500	500
Waste Management		3 104	–	–	250	242	242	–	–	–
Transportation	2	–	–	–	–	–	–	–	–	–
Gas		–	–	–	–	–	–	–	–	–
Other	3	–	–	–	470	470	470	2 500	4 500	500
Community		2 178	670	7 918	2 000	2 570	2 570	2 500	2 500	3 000
Parks & gardens		–	–	–	–	410	410	–	–	–
Sportsfields & stadia		–	–	3 054	2 000	2 000	2 000	2 000	2 000	2 000
Swimming pools		–	–	–	–	–	–	–	–	–
Community halls		4	–	–	–	–	–	–	–	–
Libraries		124	670	4 826	–	–	–	–	–	–
Recreational facilities		–	–	–	–	–	–	–	–	–
Fire, safety & emergency		–	–	–	–	–	–	–	–	–
Security and policing		673	–	39	–	–	–	–	–	–
Buses	7	–	–	–	–	–	–	–	–	–
Clinics		–	–	–	–	–	–	–	–	–
Museums & Art Galleries		–	–	–	–	–	–	–	–	–
Cemeteries		–	–	–	–	–	–	–	–	–
Social rental housing	8	–	–	–	–	–	–	–	–	–
Other		1 377	–	–	–	160	160	500	500	1 000
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings		–	–	–	–	–	–	–	–	–
Other	9	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Housing development		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Other assets		10 157	7 501	12 095	12 814	14 737	14 737	17 147	11 103	14 010
General vehicles		834	3 235	4 107	5 073	4 365	4 365	10 560	700	1 550
Specialised vehicles	10	–	–	–	–	–	–	–	–	–
Plant & equipment		2 772	496	5 436	4 486	5 920	5 920	1 857	788	705
Computers - hardware/equipment		1 065	135	165	2 476	2 232	2 232	1 705	840	2 040
Furniture and other office equipment		3 621	974	325	500	1 543	1 543	605	625	465
Abattoirs		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	50	750
Civic Land and Buildings		–	–	–	220	607	607	–	–	–
Other Buildings		1 847	370	240	59	59	59	900	8 100	8 500
Other Land		–	1 833	1 177	–	–	–	–	–	–
Surplus Assets - (Investment or Inventory)		–	–	–	–	–	–	–	–	–
Other		18	458	644	–	12	12	1 520	–	–
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
Computers - software & programming		–	–	–	–	–	–	–	–	–
Other *(list sub-class)*		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	1	42 111	70 480	55 367	39 708	39 190	39 190	55 140	42 804	36 410
Specialised vehicles		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Fire		–	–	–	–	–	–	–	–	–
Conservancy		–	–	–	–	–	–	–	–	–
Ambulances		–	–	–	–	–	–	–	–	–

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Choose name from list - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		–	24 807	9 477	41 785	27 023	27 023	13 250	21 200	17 900
Infrastructure - Road transport		–	1 754	6 800	9 946	8 746	8 746	2 000	–	–
Roads, Pavements & Bridges		–	1 754	6 800	9 946	8 746	8 746	2 000	–	–
Storm water		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	959	653	–	–	–	–	2 500	2 000
Generation		–	959	653	–	–	–	–	–	–
Transmission & Reticulation		–	–	–	–	–	–	–	2 500	2 000
Street Lighting		–	–	–	–	–	–	–	–	–
Infrastructure - Water		–	1 615	1 191	18 300	7 250	7 250	8 650	16 000	15 000
Dams & Reservoirs		–	–	–	18 300	7 250	7 250	8 200	16 000	15 000
Water purification		–	532	–	–	–	–	–	–	–
Reticulation		–	1 083	1 191	–	–	–	450	–	–
Infrastructure - Sanitation		–	19 499	833	13 540	11 027	11 027	1 100	700	900
Reticulation		–	1 748	426	13 137	10 746	10 746	600	700	900
Sewerage purification		–	17 751	407	403	281	281	500	–	–
Infrastructure - Other		–	979	–	–	–	–	1 500	2 000	–
Waste Management		–	–	–	–	–	–	1 500	2 000	–
Transportation	2	–	–	–	–	–	–	–	–	–
Gas		–	–	–	–	–	–	–	–	–
Other	3	–	979	–	–	–	–	–	–	–
Community		–	1 623	729	4 000	4 900	4 900	2 500	2 500	2 500
Parks & gardens		–	–	–	–	–	–	–	–	–
Sportsfields & stadia		–	–	–	–	–	–	2 500	2 500	2 500
Swimming pools		–	–	–	–	–	–	–	–	–
Community halls		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Recreational facilities		–	–	–	4 000	4 900	4 900	–	–	–
Fire, safety & emergency		–	–	–	–	–	–	–	–	–
Security and policing		–	–	–	–	–	–	–	–	–
Buses	7	–	–	–	–	–	–	–	–	–
Clinics		–	–	–	–	–	–	–	–	–
Museums & Art Galleries		–	–	–	–	–	–	–	–	–
Cemeteries		–	1 623	729	–	–	–	–	–	–
Social rental housing	8	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings		–	–	–	–	–	–	–	–	–
Other	9	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Housing development		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Other assets		346	824	20 599	3 553	2 771	2 771	20 900	9 510	8 100
General vehicles		–	–	8 940	322	300	300	1 600	–	–
Specialised vehicles	10	–	–	–	–	–	–	–	–	–
Plant & equipment		346	–	–	419	409	409	–	–	–
Computers - hardware/equipment		–	161	278	12	12	12	–	–	–
Furniture and other office equipment		–	–	–	–	–	–	1 300	1 410	–
Abattoirs		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Civic Land and Buildings		–	–	9 959	1 500	1 200	1 200	–	–	–
Other Buildings		–	295	813	–	–	–	–	4 500	–
Other Land		–	–	–	–	–	–	–	–	–
Surplus Assets - (Investment or Inventory)		–	–	–	–	–	–	–	–	–
Other		–	368	608	1 300	850	850	18 000	3 600	8 100
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
Intangibles		–	396	–	–	–	–	–	–	–
Computers - software & programming		–	396	–	–	–	–	–	–	–
Other *(list sub-class)*		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on renewal of existing assets	1	346	27 650	30 805	49 338	34 694	34 694	36 650	33 210	28 500
Specialised vehicles		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Fire		–	–	–	–	–	–	–	–	–
Conservancy		–	–	–	–	–	–	–	–	–
Ambulances		–	–	–	–	–	–	–	–	–
Renewal of Existing Assets as % of total capex		*0.8%*	*28.2%*	*35.7%*	*55.4%*	*47.0%*	*47.0%*	*39.9%*	*43.7%*	*43.9%*
Renewal of Existing Assets as % of deprecn"		*0.4%*	*25.2%*	*26.7%*	*37.5%*	*26.3%*	*26.3%*	*25.3%*	*20.9%*	*16.3%*

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Choose name from list - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		24 435	23 422	23 762	32 644	31 927	31 927	34 920	38 090	41 513
Infrastructure - Road transport		20 107	17 104	17 873	19 680	19 378	19 378	20 205	22 117	24 183
Roads, Pavements & Bridges		20 107	17 104	17 873	19 680	19 378	19 378	20 205	22 117	24 183
Storm water		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		2 073	3 272	2 951	3 912	3 832	3 832	4 868	5 297	5 761
Generation		–	–	–	–	–	–	–	–	–
Transmission & Reticulation		2 073	3 272	2 951	3 912	3 832	3 832	4 868	5 297	5 761
Street Lighting		–	–	–	–	–	–	–	–	–
Infrastructure - Water		1 396	1 038	1 588	2 051	2 184	2 184	3 250	3 530	3 832
Dams & Reservoirs		–	–	–	–	–	–	–	–	–
Water purification		–	–	–	–	–	–	–	–	–
Reticulation		1 396	1 038	1 588	2 051	2 184	2 184	3 250	3 530	3 832
Infrastructure - Sanitation		859	2 387	2 694	4 619	4 504	4 504	6 597	7 145	7 736
Reticulation		512	1 210	1 107	2 003	2 003	2 003	3 346	3 614	3 903
Sewerage purification		347	1 177	1 587	2 616	2 501	2 501	3 251	3 531	3 834
Infrastructure - Other		–	(379)	(1 344)	2 382	2 029	2 029	–	–	–
Waste Management		–	–	–	–	–	–	–	–	–
Transportation	2	–	(379)	(1 344)	2 382	2 029	2 029	–	–	–
Gas		–	–	–	–	–	–	–	–	–
Other	3	–	–	–	–	–	–	–	–	–
Community		310	292	494	4 638	4 563	4 563	7 757	7 927	8 601
Parks & gardens		89	55	101	3 712	3 627	3 627	6 173	6 707	7 283
Sportsfields & stadia		36	25	32	32	32	32	36	39	42
Swimming pools		4	12	47	51	51	51	100	108	117
Community halls		–	–	–	–	–	–	–	–	–
Libraries		38	93	122	209	219	219	241	260	281
Recreational facilities		–	–	–	–	–	–	–	–	–
Fire, safety & emergency		24	19	56	72	72	72	81	87	94
Security and policing		–	–	–	–	–	–	–	–	–
Buses	7	–	–	–	–	–	–	–	–	–
Clinics		117	79	105	407	407	407	454	–	–
Museums & Art Galleries		–	–	–	–	–	–	–	–	–
Cemeteries		3	9	30	154	154	154	672	726	784
Social rental housing	8	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings		–	–	–	–	–	–	–	–	–
Other	9	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Housing development		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Other assets		4 527	4 999	5 986	9 553	9 925	9 925	16 441	17 548	18 989
General vehicles		3 389	3 679	4 194	5 178	5 319	5 319	5 757	6 096	6 584
Specialised vehicles	10	–	–	–	–	–	–	–	–	–
Plant & equipment		–	–	–	–	–	–	–	–	–
Computers - hardware/equipment		–	–	–	–	–	–	–	–	–
Furniture and other office equipment		71	52	184	464	434	434	488	402	434
Abattoirs		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Civic Land and Buildings		–	–	–	–	–	–	–	–	–
Other Buildings		1 068	1 268	1 607	3 911	4 172	4 172	10 196	11 050	11 971
Other Land		–	–	–	–	–	–	–	–	–
Surplus Assets - (Investment or Inventory)		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class										
Intangibles		–	–	–	–	–	–	–	–	–

Computers - software & programming		–	–	–	–	–	–	–	–	–
Other *(list sub-class)*		–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	1	29 272	28 712	30 241	46 835	46 415	46 415	59 118	63 564	69 104
Specialised vehicles		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Fire		–	–	–	–	–	–	–	–	–
Conservancy		–	–	–	–	–	–	–	–	–
Ambulances		–	–	–	–	–	–	–	–	–
R&M as a % of PPE		*1.4%*	*1.4%*	*1.5%*	*2.3%*	*2.3%*	*2.3%*	*3.0%*	*3.4%*	*3.9%*
R&M as % Operating Expenditure		*5.1%*	*4.4%*	*4.2%*	*5.7%*	*5.4%*	*5.4%*	*6.0%*	*5.9%*	*5.8%*

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Choose name from list - Supporting Table SA34d Depreciation by asset class

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Depreciation by Asset Class/Sub-class										
Infrastructure		77 423	109 753	115 484	131 700	131 700	131 700	144 869	158 848	174 732
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–
Roads, Pavements & Bridges		–	–	–	–	–	–	–	–	–
Storm water		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Generation		–	–	–	–	–	–	–	–	–
Transmission & Reticulation		–	–	–	–	–	–	–	–	–
Street Lighting		–	–	–	–	–	–	–	–	–
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Dams & Reservoirs		–	–	–	–	–	–	–	–	–
Water purification		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Sewerage purification		–	–	–	–	–	–	–	–	–
Infrastructure - Other		77 423	109 753	115 484	131 700	131 700	131 700	144 869	158 848	174 732
Waste Management		–	–	–	–	–	–	–	–	–
Transportation	2	–	–	–	–	–	–	–	–	–
Gas		–	–	–	–	–	–	–	–	–
Other	3	77 423	109 753	115 484	131 700	131 700	131 700	144 869	158 848	174 732
Community		–	–	–	–	–	–	–	–	–
Parks & gardens		–	–	–	–	–	–	–	–	–
Sportsfields & stadia		–	–	–	–	–	–	–	–	–
Swimming pools		–	–	–	–	–	–	–	–	–
Community halls		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Recreational facilities		–	–	–	–	–	–	–	–	–
Fire, safety & emergency		–	–	–	–	–	–	–	–	–
Security and policing		–	–	–	–	–	–	–	–	–
Buses	7	–	–	–	–	–	–	–	–	–
Clinics		–	–	–	–	–	–	–	–	–
Museums & Art Galleries		–	–	–	–	–	–	–	–	–
Cemeteries		–	–	–	–	–	–	–	–	–
Social rental housing	8	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings		–	–	–	–	–	–	–	–	–
Other	9	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Housing development		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Other assets		–	–	–	–	–	–	–	–	–
General vehicles		–	–	–	–	–	–	–	–	–
Specialised vehicles	10	–	–	–	–	–	–	–	–	–
Plant & equipment		–	–	–	–	–	–	–	–	–
Computers - hardware/equipment		–	–	–	–	–	–	–	–	–
Furniture and other office equipment		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Civic Land and Buildings		–	–	–	–	–	–	–	–	–
Other Buildings		–	–	–	–	–	–	–	–	–
Other Land		–	–	–	–	–	–	–	–	–
Surplus Assets - (Investment or Inventory)		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
Computers - software & programming		–	–	–	–	–	–	–	–	–
Other *(list sub-class)*		–	–	–	–	–	–	–	–	–
Total Depreciation	1	77 423	109 753	115 484	131 700	131 700	131 700	144 869	158 848	174 732
Specialised vehicles		–	–	–	–	–	–	–	–	–

Refuse		–	–	–	–	–	–	–	–	–
Fire		–	–	–	–	–	–	–	–	–
Conservancy		–	–	–	–	–	–	–	–	–
Ambulances		–	–	–	–	–	–	–	–	–

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Choose name from list - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2015/16 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand		Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Present value
Capital expenditure	1							
Vote 1 - executive council		3 347	12 848	11 965	5 340	1 875		
Vote 2 - corporate services		1 180	1 410	910	50	35		
Vote 3 - financial services		300	75	75	–	–		
Vote 4 - development & planning		–	50	750	800	800		
Vote 5 - health		–	–	–	–	–		
Vote 6 - community & social services		2 750	800	600	500	–		
Vote 7 - public safety		2 640	4 000	–	–	–		
Vote 8 - sport & recreation		5 900	5 070	4 970	5 070	5 070		
Vote 9 - environmental protection		–	–	–	–	–		
Vote 10 - waste water management		18 900	4 200	8 300	7 300	10 300		
Vote 11 - solid waste management		7 620	3 410	–	–	–		
Vote 12 - roads & transport		7 443	1 101	5 050	5 250	6 500		
Vote 13 - water services		19 010	17 700	16 990	16 400	12 200		
Vote 14 - electricty		22 700	25 350	15 300	2 000	1 000		
Vote 15 - engineering admin		–	–	–	–	–		
List entity summary if applicable								
Total Capital Expenditure		91 790	76 014	64 910	42 710	37 780	–	–
Future operational costs by vote	2							
Vote 1 - executive council		167	642	598	267	94		
Vote 2 - corporate services		59	71	46	3	2		
Vote 3 - financial services		15	4	4	–	–		
Vote 4 - development & planning		–	3	38	40	40		
Vote 5 - health		–	–	–	–	–		
Vote 6 - community & social services		138	40	30	25	–		
Vote 7 - public safety		132	200	–	–	–		
Vote 8 - sport & recreation		295	254	249	254	254		
Vote 9 - environmental protection		–	–	–	–	–		
Vote 10 - waste water management		945	210	415	365	515		
Vote 11 - solid waste management		381	171	–	–	–		
Vote 12 - roads & transport		372	55	253	263	325		
Vote 13 - water services		951	885	850	820	610		
Vote 14 - electricty		1 135	1 268	765	100	50		
Vote 15 - engineering admin		–	–	–	–	–		
List entity summary if applicable								
Total future operational costs		4 590	3 801	3 246	2 136	1 889	–	–
Future revenue by source	3							
Property rates		1 281	1 384	1 494	1 494	1 494		
Property rates - penalties & collection charges								
Service charges - electricity revenue		9 710	10 875	12 180	12 180	12 180		
Service charges - water revenue		4 842	5 423	6 074	6 074	6 074		
Service charges - sanitation revenue		2 449	2 645	2 856	2 856	2 856		
Service charges - refuse revenue		2 108	2 277	2 459	2 459	2 459		
Service charges - other								
Rental of facilities and equipment								
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		20 389	22 603	25 063	25 063	25 063	–	–
Net Financial Implications		75 990	57 212	43 093	19 783	14 606	–	–

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Choose name from list - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No)	Asset Class	Total Project Estimate	Prior year outcomes		2015/16 Medium Term Revenue & Expenditure Framework			Project information
R thousand	4				6	3		Audited Outcome 2013/14	Current Year 2014/15 Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	New or renewal
Parent municipality:													
List all capital projects grouped by Municipal Vote													
CEMETRIES		Extension of Kookrus Cemetery (MIG)			Yes	*Community - Cemetries*		729	–	–	–	–	Renewal
CEMETRIES		Septic Sewer System Meyerton (Cemeteries)			Yes	*Community - Cemetries*				150	–	–	New
CORPORATE SERVICES ADMIN		Additional Carports			Yes	*Infra. Other - Transportation*		–	250	–	–	–	Renewal
CORPORATE SERVICES ADMIN		12 x Laptops - councillors			Yes	*Other Assets - Computers - Hardwares/Equipment*		–	130	–	–	–	New
CORPORATE SERVICES ADMIN		Laptops			Yes	*Other Assets - Computers - Hardwares/Equipment*		10	–	–	–	–	New
CORPORATE SERVICES ADMIN		Laptops			Yes	*Other Assets - Computers - Hardwares/Equipment*				30	75	75	New
CORPORATE SERVICES ADMIN		Records: 1 Scanners			Yes	*Other Assets - Computers - Hardwares/Equipment*		6	–	–	–	–	
CORPORATE SERVICES ADMIN		Sound system for Council chamber (committees)			Yes	*Other Assets - Computers - Hardwares/Equipment*		–	120	–	–	–	New
CORPORATE SERVICES ADMIN		Thin client device /screen / keyboard / mouse (3 x new posts)			Yes	*Other Assets - Computers - Hardwares/Equipment*		–	70	–	–	–	New
CORPORATE SERVICES ADMIN		Thin client device /screen / keyboard / mouse (3 x new posts)			Yes	*Other Assets - Computers - Hardwares/Equipment*				20	–	–	New
CORPORATE SERVICES ADMIN		Records Randvaal Storage - Shelves			Yes	*Other Assets - Furniture and Other Office Equipment*		171	59	–	–	–	New
CORPORATE SERVICES ADMIN		Vehicle replacements			Yes	*Other Assets - General Vehicles*		164	–	–	–	–	Renewal
CORPORATE SERVICES ADMIN		Vehicle replacements			Yes	*Other Assets - General Vehicles*				250	–	–	Renewal
CORPORATE SERVICES ADMIN		Additional Storage Facilities			Yes	*Other Assets - Other Buildings*		–	170	–	–	–	Renewal
CORPORATE SERVICES ADMIN		Erf 191 Meyerton Farms (Credit Control action)			Yes	*Other Assets - Other Land*		–	230	–	–	–	New
CORPORATE SERVICES ADMIN		Land purchases (expropriations)			Yes	*Other Assets - Other Land*		861	300	–	–	–	New
CORPORATE SERVICES ADMIN		Servitude - Portion 129 of the Farm Bronkhorsfontein			Yes	*Other Assets - Other Land*		15	–	–	–	–	New
CORPORATE SERVICES ADMIN		Furniture and Equipment (3x new posts)			Yes	*Other Assets - Plant & Equipment*				30	–	–	New
COUNCIL BUILDINGS		Projector for use in Council halls			Yes	*Other Assets - Computers - Hardwares/Equipment*			50	–	–	–	New
COUNCIL BUILDINGS		3 x double door fridges (Rothdene & Lakeside)			Yes	*Other Assets - Furniture and Other Office Equipment*			25	–	–	–	New
COUNCIL BUILDINGS		Replacement of Aircon in Mayoral Activity Room			Yes	*Other Assets - Furniture and Other Office Equipment*			25	–	–	–	Renewal
COUNCIL BUILDINGS		Building of guardhouse at main entrance			Yes	*Other Assets - Other Buildings*				–	600	–	New
COUNCIL BUILDINGS		Palisade Fencing (Rollover)			Yes	*Other Assets - Other Buildings*		68	–	–	–	–	New
COUNCIL BUILDINGS		City Hall: Scaffolding/ladder 9 m/Jonno tower ladder 9m			Yes	*Other Assets - Plant & Equipment*		23	–	–	–	–	New
DEVELOPMENT & PLANNING ADMIN		1 x Laptop			Yes	*Other Assets - Computers - Hardwares/Equipment*		–	12	–	–	–	New
DEVELOPMENT & PLANNING ADMIN		Computer Replacements			Yes	*Other Assets - Computers - Hardwares/Equipment*		36	–	–	–	–	New
DEVELOPMENT & PLANNING ADMIN		Thin client device / screen / keyboard / mouse / license/ software x 10			Yes	*Other Assets - Computers - Hardwares/Equipment*		–	50	–	–	–	New
DEVELOPMENT & PLANNING ADMIN		Office Furniture (New Vacancies)			Yes	*Other Assets - Furniture and Other Office Equipment*		–	60	–	–	–	New
ELECTRICITY SERVICES		Quality supply Instruments Nersa			Yes	*Infra. Electricity - Generation*		586	–	–	–	–	New
ELECTRICITY SERVICES		Replace redundant switchgear			Yes	*Infra. Electricity - Generation*				–	1 000	–	Renewal
ELECTRICITY SERVICES		Risiville Substation (Bulk Contribution)			Yes	*Infra. Electricity - Generation*				7 000	8 000	–	New
ELECTRICITY SERVICES		Risiville Substation (External Loans)			Yes	*Infra. Electricity - Generation*		–	786	–	–	–	New
ELECTRICITY SERVICES		Sandrivier upgrade cables to improve voltage			Yes	*Infra. Electricity - Generation*		578	–	–	–	–	Renewal
ELECTRICITY SERVICES		Sicelo line Servitudes			Yes	*Infra. Electricity - Generation*				300	–	–	New
ELECTRICITY SERVICES		Upgrade lines in Chrissiesfontein			Yes	*Infra. Electricity - Generation*				–	1 500	2 000	Renewal
ELECTRICITY SERVICES		Upgrade RI 3 substation			Yes	*Infra. Electricity - Generation*		–	675	–	–	–	Renewal

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ELECTRICITY SERVICES		Upgrade S10 substation			Yes	*Infra. Electricity - Generation*		–	675	–	–	–	Renewal
ELECTRICITY SERVICES		Danie McLean Park Lighting			Yes	*Infra. Electricity - Street Lighting*		–	25	–	–	–	New
ELECTRICITY SERVICES		High Mast Lights & Street lights to unserviced areas			Yes	*Infra. Electricity - Street Lighting*				–	500	500	New
ELECTRICITY SERVICES		High mast lights De Deur			Yes	*Infra. Electricity - Street Lighting*		–	959	–	–	–	New
ELECTRICITY SERVICES		High mast lights Sicelo			Yes	*Infra. Electricity - Street Lighting*		–	750	–	–	–	New
ELECTRICITY SERVICES		Streetlights Daleside (Carry Over)			Yes	*Infra. Electricity - Street Lighting*		476	5	–	–	–	New
ELECTRICITY SERVICES		Streetlights in De Deur			Yes	*Infra. Electricity - Street Lighting*		1 436	–	–	–	–	New
ELECTRICITY SERVICES		Streetlights in general			Yes	*Infra. Electricity - Street Lighting*		–	250	–	–	–	New
ELECTRICITY SERVICES		Streetlights in Henley on Klip			Yes	*Infra. Electricity - Street Lighting*		–	750	–	–	–	New
ELECTRICITY SERVICES		Streetlights in Henley on Klip (Carry Over)			Yes	*Infra. Electricity - Street Lighting*		638	362	–	–	–	New
ELECTRICITY SERVICES		Electrical Reticulation (new areas)			Yes	*Infra. Electricity - Transmission & Reticulation*				–	5 000	–	New
ELECTRICITY SERVICES		Electrification Projects			Yes	*Infra. Electricity - Transmission & Reticulation*				4 000	6 000	10 000	New
ELECTRICITY SERVICES		Energy Efficiency (EEDSMG)			Yes	*Infra. Electricity - Transmission & Reticulation*		8 931	–	–	–	–	Renewal
ELECTRICITY SERVICES		Installation of Auto Re-closers			Yes	*Infra. Electricity - Transmission & Reticulation*		570	–	–	–	–	Renewal
ELECTRICITY SERVICES		New connections			Yes	*Infra. Electricity - Transmission & Reticulation*		–	500	–	–	–	New
ELECTRICITY SERVICES		New Connections			Yes	*Infra. Electricity - Transmission & Reticulation*				500	500	500	New
ELECTRICITY SERVICES		New OCB at G1 Sub			Yes	*Infra. Electricity - Transmission & Reticulation*		–	120	–	–	–	New
ELECTRICITY SERVICES		Prepay PLC meters			Yes	*Infra. Electricity - Transmission & Reticulation*		–	1 000	–	–	–	New
ELECTRICITY SERVICES		Prepay PLC meters			Yes	*Infra. Electricity - Transmission & Reticulation*				2 000	2 000	–	New
ELECTRICITY SERVICES		Ripple Controllers			Yes	*Infra. Electricity - Transmission & Reticulation*		–	200	–	–	–	New
ELECTRICITY SERVICES		Rissiville Substation (Bulk Contribution)			Yes	*Infra. Electricity - Transmission & Reticulation*		637	–	–	–	–	New
ELECTRICITY SERVICES		Sandriver Upgrade Cables to Improve Voltage (Carry Over)			Yes	*Infra. Electricity - Transmission & Reticulation*		–	31	–	–	–	Renewal
ELECTRICITY SERVICES		Sicelo Bulk Network (Erf 78 to 204)			Yes	*Infra. Electricity - Transmission & Reticulation*		1 540	–	–	–	–	New
ELECTRICITY SERVICES		Sicelo Bulk Network (Erf 78 to 204) (Carry Over)			Yes	*Infra. Electricity - Transmission & Reticulation*		–	673	–	–	–	New
ELECTRICITY SERVICES		Sicelo Elec Network (Erf 204) (Carry Over)			Yes	*Infra. Electricity - Transmission & Reticulation*		–	599	–	–	–	New
ELECTRICITY SERVICES		Sicelo Elec Network (Erf 204) (Carry Over)			Yes	*Infra. Electricity - Transmission & Reticulation*				2 000	–	–	New
ELECTRICITY SERVICES		Sicelo Reticulation Network (Erf 204)			Yes	*Infra. Electricity - Transmission & Reticulation*		3 401	–	–	–	–	New
ELECTRICITY SERVICES		Station Road Upgrade Cables			Yes	*Infra. Electricity - Transmission & Reticulation*		–	100	–	–	–	Renewal
ELECTRICITY SERVICES		Feeder supply to S16			Yes	*Infra. Sanitation - Reticulation*				–	500	–	New
ELECTRICITY SERVICES		Cable fault detector			Yes	*Other Assets - Computers - Hardwares/Equipment*		69	–	–	–	–	New
ELECTRICITY SERVICES		Aircons New			Yes	*Other Assets - Furniture and Other Office Equipment*		16	–	–	–	–	New
ELECTRICITY SERVICES		1 x New Land Cruizer (HP) (Rollover)			Yes	*Other Assets - General Vehicles*		487	–	–	–	–	New
ELECTRICITY SERVICES		2 x Minibus			Yes	*Other Assets - General Vehicles*		–	291	–	–	–	New
ELECTRICITY SERVICES		2 x new half ton LDV's (replacement)			Yes	*Other Assets - General Vehicles*		295	–	–	–	–	Renewal
ELECTRICITY SERVICES		Land cruisers			Yes	*Other Assets - General Vehicles*				700	–	–	New
ELECTRICITY SERVICES		Extention to building + equipment (network control officers)			Yes	*Other Assets - Other Buildings*		–	530	–	–	–	Renewal
ELECTRICITY SERVICES		Upgrade of ablutions facilities - Elec Workshop			Yes	*Other Assets - Other Buildings*		98	–	–	–	–	Renewal
ELECTRICITY SERVICES		1x TLB (HP)			Yes	*Other Assets - Plant & Equipment*		–	789	–	–	–	New
ELECTRICITY SERVICES		2 x Air Driven Compactors			Yes	*Other Assets - Plant & Equipment*		–	190	–	–	–	New
ELECTRICITY SERVICES		75mm Grunumat Moll Drill			Yes	*Other Assets - Plant & Equipment*		–	242	–	–	–	New
ELECTRICITY SERVICES		Cable Feeders to consolidate Emfuleni Connections			Yes	*Other Assets - Plant & Equipment*				–	–	2 000	New
ELECTRICITY SERVICES		Cherry Picker			Yes	*Other Assets - Plant & Equipment*				400	–	–	New
ELECTRICITY SERVICES		Crane Truck (HP)			Yes	*Other Assets - Plant & Equipment*		959	–	–	–	–	New

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ELECTRICITY SERVICES	Portable Cherry Picker			Yes	*Other Assets - Plant & Equipment*		–	400	–	–	–	New
ELECTRICITY SERVICES	Wacker			Yes	*Other Assets - Plant & Equipment*		–	83	–	–	–	New
ENGINEERING ADMIN	Sicelo Basic Services			Yes	*Infra. Other - Other*				4 700	–	–	Renewal
ENGINEERING ADMIN	Sicelo Basic Services (Carry over)			Yes	*Infra. Other - Other*		608	850	–	–	–	New
ENGINEERING ADMIN	Sicelo Basic Services (Carry over)			Yes	*Infra. Other - Other*				450	–	–	New
ENGINEERING ADMIN	Computer Equipment (Thin client technology)			Yes	*Other Assets - Computers - Hardwares/Equipment*		–	100	–	–	–	New
ENGINEERING ADMIN	Engineering Computers			Yes	*Other Assets - Computers - Hardwares/Equipment*				200	50	–	New
ENGINEERING ADMIN	Laptop (MIG)			Yes	*Other Assets - Computers - Hardwares/Equipment*		–	14	–	–	–	New
ENGINEERING ADMIN	Vehicle replacements			Yes	*Other Assets - General Vehicles*				250	–	–	Renewal
ENGINEERING ADMIN	CBD Phase 4			Yes	*Other Assets - Other Buildings*		9 959	–	–	–	–	Renewal
ENGINEERING ADMIN	Furniture and Equipment			Yes	*Other Assets - Plant & Equipment*				200	300	300	New
FINANCIAL SERVICES	IT Equipment (Computers and Printers for replacement)			Yes	*Other Assets - Computers - Hardwares/Equipment*				50	75	75	New
FINANCIAL SERVICES	IT Equipment (Computers and Printers for replacement) (FMG)			Yes	*Other Assets - Computers - Hardwares/Equipment*		–	40	–	–	–	New
FINANCIAL SERVICES	SCM: Computers (New Vacancies) (FMG)			Yes	*Other Assets - Computers - Hardwares/Equipment*		20	–	–	–	–	New
FINANCIAL SERVICES	SCM: Computers (Replacements) (FMG)			Yes	*Other Assets - Computers - Hardwares/Equipment*		30	–	–	–	–	Renewal
FINANCIAL SERVICES	SCM: Recording System (FMG)			Yes	*Other Assets - Computers - Hardwares/Equipment*		6	–	–	–	–	New
FINANCIAL SERVICES	SCM: Stores upgrades (security cameras and sprinkler system)			Yes	*Other Assets - Computers - Hardwares/Equipment*		99	–	–	–	–	Renewal
FINANCIAL SERVICES	Furniture and fittings and Stores building			Yes	*Other Assets - Furniture and Other Office Equipment*		–	25	–	–	–	New
FINANCIAL SERVICES	Office Furniture (New Vacancies) (FMG)			Yes	*Other Assets - Furniture and Other Office Equipment*		59	40	–	–	–	New
FINANCIAL SERVICES	Vehicle Replacement (LDV) Assets			Yes	*Other Assets - General Vehicles*				250	–	–	Renewal
FINANCIAL SERVICES	SCM: Electronic Stacker (FMG)			Yes	*Other Assets - Plant & Equipment*		–	20	–	–	–	New
FIRE SERVICES	Fire Station Vaal Marina (MIG)			Yes	*Community - Fire, Safety & Emergency*		39	–	–	–	–	New
FIRE SERVICES	Fire Station Vaal Marina (MIG)			Yes	*Community - Fire, Safety & Emergency*				2 000	4 000	–	New
FIRE SERVICES	18 inch PPV Monitor			Yes	*Other Assets - Computers - Hardwares/Equipment*		15	–	–	–	–	New
FIRE SERVICES	Blitzfire oscillating portable monitor			Yes	*Other Assets - Computers - Hardwares/Equipment*		41	–	–	–	–	New
FIRE SERVICES	Upgrading of CCTV (UPS-10KVA 15 MINS)			Yes	*Other Assets - Computers - Hardwares/Equipment*		25	–	–	–	–	Renewal
FIRE SERVICES	Upgrading of CCTV (UPS-15KVA 15 MINS)			Yes	*Other Assets - Computers - Hardwares/Equipment*		50	–	–	–	–	Renewal
FIRE SERVICES	1 x Fire Cruizer (Rollover)			Yes	*Other Assets - General Vehicles*		424	–	–	–	–	New
FIRE SERVICES	1 x Toyota Land Cruiser Grassfire Vehicle (HP)			Yes	*Other Assets - General Vehicles*		439	–	–	–	–	New
FIRE SERVICES	People Transporter			Yes	*Other Assets - General Vehicles*		–	308	–	–	–	New
FIRE SERVICES	Training Simulator (Aisco Fire Trainer)			Yes	*Other Assets - Other*		–	522	–	–	–	New
FIRE SERVICES	2 x Containers for training area (Simulation of fire area)			Yes	*Other Assets - Plant & Equipment*		51	–	–	–	–	New
FIRE SERVICES	5x Fire Trailers			Yes	*Other Assets - Plant & Equipment*		125	–	–	–	–	New
IT	IT Network Infrastructure			Yes	*Other Assets - Computers - Hardwares/Equipment*		594	470	–	–	–	New
IT	IT Network Infrastructure			Yes	*Other Assets - Computers - Hardwares/Equipment*				500	500	500	New
IT	Network switches			Yes	*Other Assets - Computers - Hardwares/Equipment*		38	–	–	–	–	New
LIBRARIES	Book Security Systems (DAC)			Yes	*Community - Libraries*				1 000			New
LIBRARIES	De Deur Library Books (DAC)			Yes	*Community - Libraries*				60			New
LIBRARIES	Furniture & Equipment (DSRAC)			Yes	*Community - Libraries*		87	546	–	–	–	New
LIBRARIES	HOK Library Books (DAC)			Yes	*Community - Libraries*				60			New
LIBRARIES	Lakeside Library (MIG)			Yes	*Community - Libraries*		4 826	–	–	–	–	New
LIBRARIES	Lakeside Library Books (DAC)			Yes	*Community - Libraries*				500	500	500	New
LIBRARIES	Lakeside Library Furniture (DAC)			Yes	*Community - Libraries*				300	200	100	New

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LIBRARIES	Library Books (DAC)			Yes	*Community - Libraries*		210	500	–	–	–	New
LIBRARIES	Meyerton Library Books (DAC)			Yes	*Community - Libraries*				170			New
LIBRARIES	Randvaal Library Books (DAC)			Yes	*Community - Libraries*				60			New
LIBRARIES	Sicelo Library Books (DAC)			Yes	*Community - Libraries*				150			New
LOCAL ECONOMIC DEVELOPMENT	Shelters for Informal Traders (MIG)			Yes	*Other Assets - Other*					50	750	New
MAIN SEWER	Extend Sewer Network			Yes	*Infra. Sanitation - Reticulation*		431	–	–	–	–	Renewal
MAIN SEWER	Extend Sewer Network			Yes	*Infra. Sanitation - Reticulation*				500	500	600	Renewal
MAIN SEWER	Extension to Daleside Sewer (MIG)			Yes	*Infra. Sanitation - Reticulation*		400	2 600	–	–	–	Renewal
MAIN SEWER	Extension to Daleside Sewer (MIG)			Yes	*Infra. Sanitation - Reticulation*				3 800	3 000	7 000	Renewal
MAIN SEWER	Henley on Klip Sewers (MIG)			Yes	*Infra. Sanitation - Reticulation*				–	–	–	New
MAIN SEWER	Honey Sucker (10 Kl) on trailer			Yes	*Infra. Sanitation - Reticulation*				600	–	–	New
MAIN SEWER	Mamello Bulk Sewage (MIG)			Yes	*Infra. Sanitation - Reticulation*		300	198	–	–	–	New
MAIN SEWER	Mamello Bulk Sewage (MIG)			Yes	*Infra. Sanitation - Reticulation*				2 340	–	–	New
MAIN SEWER	Mamello Bulk Sewer Servitude			Yes	*Infra. Sanitation - Reticulation*		42	–	–	–	–	New
MAIN SEWER	Replacement Pumps			Yes	*Infra. Sanitation - Reticulation*				600	700	700	Renewal
MAIN SEWER	Security & Telementary at pump stations (Rollover)			Yes	*Infra. Sanitation - Reticulation*		26	–	–	–	–	New
MAIN SEWER	Underground Cable Locator			Yes	*Infra. Sanitation - Reticulation*		–	88	–	–	–	New
MAIN SEWER	Upgrade of Sanitation Sicelo & Informal Settlements (Carry Over)			Yes	*Infra. Sanitation - Reticulation*		2 675	–	–	–	–	Renewal
MAIN SEWER	Upgrade of Sewers Sicelo (MIG)			Yes	*Infra. Sanitation - Reticulation*		8 500	7 000	–	–	–	Renewal
MAIN SEWER	Upgrade Sewage Network (MIG)			Yes	*Infra. Sanitation - Reticulation*				9 000	–	–	Renewal
MAIN SEWER	Upgrade Sewer Pump Stations & Rising Mains (including pumps)			Yes	*Infra. Sanitation - Reticulation*		–	740	–	–	–	Renewal
MAIN SEWER	Bakkie Utility 2 seater			Yes	*Other Assets - General Vehicles*				400	–	–	New
MAIN SEWER	Double Cabs			Yes	*Other Assets - General Vehicles*				760	–	–	New
MAIN SEWER	Power Rodder - Roll-Over			Yes	*Other Assets - Other*		51	–	–	–	–	New
MAIN SEWER	Crane for Crane Truck			Yes	*Other Assets - Plant & Equipment*		209	–	–	–	–	New
MAIN SEWER	Drilling Machine (Carry Over)			Yes	*Other Assets - Plant & Equipment*		–	401	–	–	–	New
MAIN SEWER	Handheld Compactor			Yes	*Other Assets - Plant & Equipment*		37	–	–	–	–	New
MAIN SEWER	Tipper Truck (Shared with water) HP - (Rollover)			Yes	*Other Assets - Plant & Equipment*		426	–	–	–	–	New
MAIN SEWER	TLB			Yes	*Other Assets - Plant & Equipment*				900	–	–	New
MANAGEMENT SERVICES	1 x Printer (Payday Reports)			Yes	*Other Assets - Computers - Hardwares/Equipment*		16		–	–	–	
MANAGEMENT SERVICES	Clocking System			Yes	*Other Assets - Computers - Hardwares/Equipment*		–	600	–	–	–	New
MANAGEMENT SERVICES	Clocking System			Yes	*Other Assets - Computers - Hardwares/Equipment*				300	200	300	New
MANAGEMENT SERVICES	Computers			Yes	*Other Assets - Computers - Hardwares/Equipment*		–	15	–	–	–	New
MANAGEMENT SERVICES	Computers			Yes	*Other Assets - Computers - Hardwares/Equipment*				10	10	10	New
MANAGEMENT SERVICES	Laptop			Yes	*Other Assets - Computers - Hardwares/Equipment*		8	12	–	–	–	New
MANAGEMENT SERVICES	Laptop			Yes	*Other Assets - Computers - Hardwares/Equipment*				15	–	–	New
MANAGEMENT SERVICES	Lockable Filing Cabinets			Yes	*Other Assets - Furniture and Other Office Equipment*		–	40	–	–	–	New
MANAGEMENT SERVICES	Lockable Filing Cabinets			Yes	*Other Assets - Furniture and Other Office Equipment*				10	10	10	New
MANAGEMENT SERVICES	Office Furniture			Yes	*Other Assets - Furniture and Other Office Equipment*		–	56	–	–	–	New
MANAGEMENT SERVICES	Office Furniture			Yes	*Other Assets - Furniture and Other Office Equipment*				15	15	15	New
MANAGEMENT SERVICES	HR Building Renovations			Yes	*Other Assets - Other Buildings*		111	150	–	–	–	Renewal
MAYOR'S OFFICE	Additional Vehicle			Yes	*Other Assets - General Vehicles*		–	225	–	–	–	New
MECHANICAL WORKSHOP	Software for diagnostic machine			Yes	*Intangible Assets - Softwares*		–	12	–	–	–	New

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MECHANICAL WORKSHOP		Camera around workshop			Yes	*Other Assets - Computers - Hardwares/Equipment*		30	10	–	–	–	New
MECHANICAL WORKSHOP		New Vehicle (Carry Over)			Yes	*Other Assets - Computers - Hardwares/Equipment*		–	11	–	–	–	New
MECHANICAL WORKSHOP		Tyre Store			Yes	*Other Assets - Other Buildings*		65	–	–	–	–	Renewal
MECHANICAL WORKSHOP		Workshop roof extention			Yes	*Other Assets - Other Buildings*		68	–	–	–	–	Renewal
MECHANICAL WORKSHOP		1 x 2 Post lift			Yes	*Other Assets - Plant & Equipment*		31	–	–	–	–	New
MECHANICAL WORKSHOP		1" Drive Heavy duty sockets			Yes	*Other Assets - Plant & Equipment*		11	–	–	–	–	New
MECHANICAL WORKSHOP		1" Drive T-Bar			Yes	*Other Assets - Plant & Equipment*		8	–	–	–	–	New
MECHANICAL WORKSHOP		1/2" Drive Heavy duty sockets			Yes	*Other Assets - Plant & Equipment*		4	–	–	–	–	New
MECHANICAL WORKSHOP		4 x Toolboxs (complete)			Yes	*Other Assets - Plant & Equipment*		52	–	–	–	–	New
MECHANICAL WORKSHOP		4 x Work Benches + Cupboards			Yes	*Other Assets - Plant & Equipment*		17	–	–	–	–	New
MECHANICAL WORKSHOP		4" Vices			Yes	*Other Assets - Plant & Equipment*		6	–	–	–	–	New
MECHANICAL WORKSHOP		CO2 welder			Yes	*Other Assets - Plant & Equipment*		8	–	–	–	–	New
MECHANICAL WORKSHOP		Large grinder			Yes	*Other Assets - Plant & Equipment*		2	–	–	–	–	New
MECHANICAL WORKSHOP		Torgue wrench 140 - 760 NM			Yes	*Other Assets - Plant & Equipment*		12	–	–	–	–	New
MECHANICAL WORKSHOP		Tressels			Yes	*Other Assets - Plant & Equipment*		17	–	–	–	–	New
MUNICIPAL MANAGER		Furniture for the Savanna City Project Manager			Yes	*Other Assets - Furniture and Other Office Equipment*		80	–	–	–	–	New
PARKS		2.0 LDV (New)			Yes	*Other Assets - General Vehicles*		217	307	–	–	–	New
PARKS		2.0 LDV (New)			Yes	*Other Assets - General Vehicles*				250	–	–	New
PARKS		Electric Sliding Gate (Motor Gate)			Yes	*Other Assets - Other*		–	30	–	–	–	New
PARKS		1 X Linemarker			Yes	*Other Assets - Plant & Equipment*		12	–	–	–	–	New
PARKS		10 X Brush cutters			Yes	*Other Assets - Plant & Equipment*				60	80	80	New
PARKS		2 X Large Chainsaws			Yes	*Other Assets - Plant & Equipment*		26	27	–	–	–	New
PARKS		2 X Large Chainsaws			Yes	*Other Assets - Plant & Equipment*				–	40	40	New
PARKS		2 x Swing axle watercart			Yes	*Other Assets - Plant & Equipment*				100	100	50	New
PARKS		2 X Tandem high Trailer			Yes	*Other Assets - Plant & Equipment*				100	100	50	New
PARKS		3 Ton trucks with canopy (HP)			Yes	*Other Assets - Plant & Equipment*		351	458	–	–	–	New
PARKS		3 Ton trucks with canopy (HP) (Roll-Over)			Yes	*Other Assets - Plant & Equipment*		328		–	–	–	
PARKS		4 X Kudus			Yes	*Other Assets - Plant & Equipment*		–	66	–	–	–	New
PARKS		4 X Kudus			Yes	*Other Assets - Plant & Equipment*				80	80	80	New
PARKS		4 X Slashers			Yes	*Other Assets - Plant & Equipment*		112	100	–	–	–	New
PARKS		4 X Slashers			Yes	*Other Assets - Plant & Equipment*				120	–	–	New
PARKS		Brush cutters			Yes	*Other Assets - Plant & Equipment*		–	89	–	–	–	New
PARKS		Generator			Yes	*Other Assets - Plant & Equipment*		–	40	–	–	–	New
PARKS		Slasher Replacement (Insurance)			Yes	*Other Assets - Plant & Equipment*		–	25	–	–	–	Renewal
PARKS		Tractor (HP)			Yes	*Other Assets - Plant & Equipment*		245	–	–	–	–	New
PARKS		Tractor (HP)			Yes	*Other Assets - Plant & Equipment*				350	–	–	New
PARKS		Tractor Replacement (Insurance)			Yes	*Other Assets - Plant & Equipment*		–	300	–	–	–	Renewal
PURIFICATION		Debottlenecking of Meyerton Water Treatment Works			Yes	*Infra. Sanitation - Sewerage Purification*		407	406	–	–	–	New
PURIFICATION		Debottlenecking of Meyerton Water Treatment Works (Carry Over)			Yes	*Infra. Sanitation - Sewerage Purification*		–	281	–	–	–	New
PURIFICATION		Double Cab Truck			Yes	*Other Assets - General Vehicles*		–	347	–	–	–	New
PURIFICATION		Portable Laboratory Kit			Yes	*Other Assets - Plant & Equipment*				70	–	–	New
PURIFICATION		Replacement of mixer waste water treatment plant (Meyerton)			Yes	*Other Assets - Plant & Equipment*				500	–	–	Renewal
ROADS & STORMWATER		Gravel to Tar Phase 4 (MIG)			Yes	*Infra. Road Transp - Roads, Pavements & Bridges*		7 504	10 984	–	–	–	New

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ROADS & STORMWATER	Gravel to Tar Phase 4 (MIG)			Yes	Infra. Road Transp - Roads, Pavements & Bridges				4 443	1 001	4 350	New
ROADS & STORMWATER	Mamello Access Road (MIG)			Yes	Infra. Road Transp - Roads, Pavements & Bridges		399	–	–	–	–	New
ROADS & STORMWATER	Mamello Access Road (MIG)			Yes	Infra. Road Transp - Roads, Pavements & Bridges				100	–	–	New
ROADS & STORMWATER	Mamello Access Road Servitudes			Yes	Infra. Road Transp - Roads, Pavements & Bridges				–		200	Renewal
ROADS & STORMWATER	Upgrade Gravel Roads (Carry Over)			Yes	Infra. Road Transp - Roads, Pavements & Bridges		–	1 540	–	–	–	Renewal
ROADS & STORMWATER	Upgrade intersections			Yes	Infra. Road Transp - Roads, Pavements & Bridges		868	–	–	–	–	Renewal
ROADS & STORMWATER	Upgrade intersections			Yes	Infra. Road Transp - Roads, Pavements & Bridges				2 000	–	–	Renewal
ROADS & STORMWATER	Upgrade Intersections (Carry Over)			Yes	Infra. Road Transp - Roads, Pavements & Bridges		–	3 892	–	–	–	Renewal
ROADS & STORMWATER	Upgrade Jan Neethling Street (Carry Over)			Yes	Infra. Road Transp - Roads, Pavements & Bridges		2 686	3 314	–	–	–	Renewal
ROADS & STORMWATER	Upgrade of Jan Neethligh Street (TLT) (Rollover)			Yes	Infra. Road Transp - Roads, Pavements & Bridges		3 245	–	–	–	–	Renewal
ROADS & STORMWATER	Purchase of ERF 1009 HOK (Rollovers)			Yes	Other Assets - Other Land		247	–	–	–	–	New
ROADS & STORMWATER	Purchase of Erf 1023 Meyerton (servitude)			Yes	Other Assets - Other Land		–	307	–	–	–	New
ROADS & STORMWATER	1 4x4 TLB Case (HP)			Yes	Other Assets - Plant & Equipment		865	–	–	–	–	New
ROADS & STORMWATER	3 Ton Flatbed truck (HP)			Yes	Other Assets - Plant & Equipment		–	458	–	–	–	New
ROADS & STORMWATER	Bomac Roller with Trailer			Yes	Other Assets - Plant & Equipment		190	–	–	–	–	New
ROADS & STORMWATER	Identification and Establishment of Borrow Pit			Yes	Other Assets - Plant & Equipment				–	100	500	New
ROADS & STORMWATER	Water Tanker			Yes	Other Assets - Plant & Equipment				900	–	–	New
SAVANNA CITY	Building of informal trading facilities			Yes	Community - Other		–	300	–	–	–	New
SAVANNA CITY	Development of Park - Ext 3			Yes	Community - Parks & Gardens		–	300	–	–	–	New
SAVANNA CITY	Development of Park - Ext 1			Yes	Community - Parks & Gardens		–	110	–	–	–	New
SAVANNA CITY	Development of Parks			Yes	Community - Parks & Gardens				300	500	600	New
SAVANNA CITY	Building of mini waste transfer station			Yes	Infra. Other - Waste Management		–	200	–	–	–	New
SAVANNA CITY	Buy Back Centre			Yes	Infra. Other - Waste Management				–	4 500	–	New
SAVANNA CITY	Computer Hardware			Yes	Other Assets - Computers - Hardwares/Equipment		–	40	–	–	–	New
SAVANNA CITY	Computer hardware			Yes	Other Assets - Computers - Hardwares/Equipment				–	20	20	New
SAVANNA CITY	Motor Vehicles			Yes	Other Assets - General Vehicles		–	510	–	–	–	New
SAVANNA CITY	Motor vehicles			Yes	Other Assets - General Vehicles				–	–	–	New
SAVANNA CITY	Prefabricated Site Office			Yes	Other Assets - Other Buildings		–	160	–	–	–	New
SAVANNA CITY	1 X LDV and Trailer			Yes	Other Assets - Plant & Equipment				200	–	300	New
SAVANNA CITY	Brushcutters			Yes	Other Assets - Plant & Equipment				30	–	30	New
SAVANNA CITY	Chainsaws			Yes	Other Assets - Plant & Equipment				12	13	–	New
SAVANNA CITY	Equipment			Yes	Other Assets - Plant & Equipment		–	20	–	–	–	New
SAVANNA CITY	Equipment			Yes	Other Assets - Plant & Equipment				–	–	–	New
SAVANNA CITY	Furniture			Yes	Other Assets - Plant & Equipment		–	100	–	–	–	New
SAVANNA CITY	Furniture			Yes	Other Assets - Plant & Equipment				–	40	40	New
SAVANNA CITY	REL Compactor			Yes	Other Assets - Plant & Equipment				1 500	–	–	New
SAVANNA CITY	Skip Bins			Yes	Other Assets - Plant & Equipment				–	–	500	New
SAVANNA CITY	Slasher			Yes	Other Assets - Plant & Equipment				35	35	35	New
SAVANNA CITY	Street Litter Bins			Yes	Other Assets - Plant & Equipment				–	–	–	New
SAVANNA CITY	Swing Axle Watercart			Yes	Other Assets - Plant & Equipment				–	–	50	New
SAVANNA CITY	Ton Truck and Trailer			Yes	Other Assets - Plant & Equipment				–	–	500	New
SAVANNA CITY	Tractor			Yes	Other Assets - Plant & Equipment				350	–	350	New
SAVANNA CITY	1 X Depot Building (Board room, Kitchen, Office, Change room and Ablutions (Male and Female), 8 X Carport,			Yes	Other Assets - Other Buildings				700	7 000	8 000	New

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SAVANNA CITY	Informal Trading Facilities			Yes	Community - Other				200	500	500	New
SAVANNA CITY	Kudus			Yes	Other Assets - Plant & Equipment				20	40	40	New
SAVANNA CITY	Mini Transfer			Yes	Infra. Other - Waste Management				–	200	1 000	New
SOCIAL SERVICES ADMIN	Computers and Hardware (Groen Sebenza)			Yes	Other Assets - Computers - Hardwares/Equipment		–	20	–	–	–	New
SOCIAL SERVICES ADMIN	Equipment - ECD Centre			Yes	Other Assets - Furniture and Other Office Equipment		–	63	–	–	–	New
SOCIAL SERVICES ADMIN	Furniture (Groen Sebenza)			Yes	Other Assets - Furniture and Other Office Equipment		–	30	–	–	–	New
SOCIAL SERVICES ADMIN	Vehicle replacements			Yes	Other Assets - General Vehicles		183	–	–	–	–	New
SOCIAL SERVICES ADMIN	Vehicle replacements			Yes	Other Assets - General Vehicles				250	–	–	Renewal
SOCIAL SERVICES ADMIN	De Deur Offices Security Upgrade			Yes	Other Assets - Other		–	300	–	–	–	Renewal
SOCIAL SERVICES ADMIN	Generator - De Deur Office			Yes	Other Assets - Other Buildings		–	37	–	–	–	New
SOCIAL SERVICES ADMIN	Furniture and Equipment			Yes	Other Assets - Plant & Equipment				50	100	–	New
SOLID WASTE MANAGEMENT	Galloway Buy Back Centre			Yes	Infra. Other - Waste Management		–	490	–	–	–	New
SOLID WASTE MANAGEMENT	Galloway Buy Back Centre			Yes	Infra. Other - Waste Management				1 300	1 410	–	Renewal
SOLID WASTE MANAGEMENT	Upgr Vaalmarina landfill Site (GS/SA/8368/11/12 (MIG)			Yes	Infra. Other - Waste Management				1 500	–	–	Renewal
SOLID WASTE MANAGEMENT	Upgr Vaalmarina Trf Station (GS/GA/83621/11/12)(MIG)			Yes	Infra. Other - Waste Management				–	2 000	–	Renewal
SOLID WASTE MANAGEMENT	Security System (Galloway/Kliprivier Trf Stations)			Yes	Other Assets - Computers - Hardwares/Equipment		10	–	–	–	–	New
SOLID WASTE MANAGEMENT	Grab Truck			Yes	Other Assets - General Vehicles				1 800	–	–	New
SOLID WASTE MANAGEMENT	LDV			Yes	Other Assets - General Vehicles		198	–	–	–	–	New
SOLID WASTE MANAGEMENT	LDV			Yes	Other Assets - General Vehicles				250	–	–	New
SOLID WASTE MANAGEMENT	Tipper Truck			Yes	Other Assets - General Vehicles		1 077	–	–	–	–	New
SOLID WASTE MANAGEMENT	Tipper Truck			Yes	Other Assets - General Vehicles				1 400	–	–	New
SOLID WASTE MANAGEMENT	Skip Bins			Yes	Other Assets - Other		–	242	–	–	–	New
SOLID WASTE MANAGEMENT	Boom gate for Walkerville landfill site			Yes	Other Assets - Other Buildings		–	12	–	–	–	New
SOLID WASTE MANAGEMENT	1 x 3 Ton Truck (HP)			Yes	Other Assets - Plant & Equipment		–	458	–	–	–	New
SOLID WASTE MANAGEMENT	1 x Landfill Compactor			Yes	Other Assets - Plant & Equipment		1 873	–	–	–	–	New
SOLID WASTE MANAGEMENT	1 x TLB (HP)			Yes	Other Assets - Plant & Equipment		–	789	–	–	–	New
SOLID WASTE MANAGEMENT	Rear End Loader Compactor (REL)			Yes	Other Assets - Plant & Equipment		–	2 000	–	–	–	New
SOLID WASTE MANAGEMENT	Water Tanker			Yes	Other Assets - Plant & Equipment				800	–	–	New
SPEAKER'S OFFICE	Laptop Requirements-speakers office			Yes	Other Assets - Computers - Hardwares/Equipment		–	15	–	–	–	New
SPEAKER'S OFFICE	1 x Vehicle (Rollover)			Yes	Other Assets - General Vehicles		270	–	–	–	–	New
SPEAKER'S OFFICE	2 x Vehicle (Rollover)			Yes	Other Assets - General Vehicles		270	–	–	–	–	New
SPORT & RECREATION	Lakeside Sport Centre (MIG)			Yes	Community - Sportfield & Stadiums		1 304	4 900	–	–	–	Renewal
SPORT & RECREATION	Lakeside Sport Centre (MIG)			Yes	Community - Sportfield & Stadiums				2 500	2 500	2 500	Renewal
SPORT & RECREATION	Other sports projects			Yes	Community - Sportfield & Stadiums				–	2 000	2 000	New
SPORT & RECREATION	Sicelo Football Field (Ablutions and low fence) (MIG)			Yes	Community - Sportfield & Stadiums		1 750	2 000	–	–	–	New
SPORT & RECREATION	Sicelo Football Field (Ablutions and low fence) (MIG)			Yes	Community - Sportfield & Stadiums				2 000	–	–	New
SPORT & RECREATION	1 x Ladder and scaffolding			Yes	Other Assets - Plant & Equipment		–	21	–	–	–	New
SPORT & RECREATION	2 X Ride on Lawnmowers with trailers			Yes	Other Assets - Plant & Equipment				340	170	170	New
SWIMMING POOL	Renovation of House			Yes	Community - Swimming Pools		–	40	–	–	–	Renewal
SWIMMING POOL	Renovation of swimming pool Chemical Store			Yes	Community - Swimming Pools		–	60	–	–	–	Renewal
TRAFFIC POLICE	Weighbridge and Equipment (Income generating)			Yes	Community - Other		–	384	–	–	–	New
TRAFFIC POLICE	Vehicle replacements			Yes	Other Assets - General Vehicles		–	590	–	–	–	Renewal
TRAFFIC POLICE	Vehicle replacements			Yes	Other Assets - General Vehicles				600	–	–	Renewal

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TRAFFIC POLICE		Dragor Alcohol Machine			Yes	*Other Assets - Other*		–	200	–	–	–	New
TRAFFIC POLICE		Fire Arms			Yes	*Other Assets - Other*				40	–	–	New
WATER SERVICES		Sicelo/Highbury (Valley Settlements) Reservoir & Main (counter funding)			Yes	*Infra. Water - Dams & Reservoirs*		5 500	2 750	–	–	–	Renewal
WATER SERVICES		Sicelo/Highbury (Valley Settlements) Reservoir & Main (counter funding)			Yes	*Infra. Water - Dams & Reservoirs*				6 700	–	–	Renewal
WATER SERVICES		Sicelo/Highbury (Valley Settlements) Reservoir & Main (counter funding) (Carry over)			Yes	*Infra. Water - Dams & Reservoirs*				1 750	–	–	New
WATER SERVICES		Sicelo/Highbury (Valley Settlements) Reservoir & Main (MIG)			Yes	*Infra. Water - Dams & Reservoirs*		400	750	–	–	–	Renewal
WATER SERVICES		Sicelo/Highbury (Valley Settlements) Reservoir & Main (MIG)			Yes	*Infra. Water - Dams & Reservoirs*				1 500	16 000	15 000	Renewal
WATER SERVICES		Sicelo/Highbury Reservoir & Main Servitudes			Yes	*Infra. Water - Dams & Reservoirs*				300	–	–	New
WATER SERVICES		Water Meter Replacement Programme			Yes	*Infra. Water - Dams & Reservoirs*		909	1 100	–	–	–	Renewal
WATER SERVICES		KSB Pumps Highbury Pump Station			Yes	*Infra. Water - Reticulation*		86	–	–	–	–	Renewal
WATER SERVICES		Lakeside Rand Water Connection (upgrade)			Yes	*Infra. Water - Reticulation*		–	1 000	–	–	–	New
WATER SERVICES		Mamello Bulk Water (MIG)			Yes	*Infra. Water - Reticulation*		–	240	–	–	–	New
WATER SERVICES		Mamello Bulk Water (MIG)			Yes	*Infra. Water - Reticulation*				380	–	–	New
WATER SERVICES		Mamelo Water Network (MIG)			Yes	*Infra. Water - Reticulation*		250	–	–	–	–	New
WATER SERVICES		New Barge Pumps at Vaal Marina (2 No)			Yes	*Infra. Water - Reticulation*				400	–	–	New
WATER SERVICES		Panels and Pumps			Yes	*Infra. Water - Reticulation*		10	450	–	–	–	New
WATER SERVICES		Replacement of AC Pipes			Yes	*Infra. Water - Reticulation*		–	600	–	–	–	New
WATER SERVICES		Water Loss Programme			Yes	*Infra. Water - Reticulation*				750	1 200	1 300	New
WATER SERVICES		Water Loss Programme			Yes	*Infra. Water - Reticulation*				4 300	–	–	New
WATER SERVICES		Water Meter Replacement Programme			Yes	*Infra. Water - Reticulation*				450	–	–	Renewal
WATER SERVICES		Water Service Development Plan			Yes	*Infra. Water - Reticulation*		196	–	–	–	–	Renewal
WATER SERVICES		Double Cabs			Yes	*Other Assets - General Vehicles*				2 400	–	–	New
WATER SERVICES		2 x 10kl Watertanks			Yes	*Other Assets - Plant & Equipment*		–	21	–	–	–	New
WATER SERVICES		Bobcat Back-hoe			Yes	*Other Assets - Plant & Equipment*		–	100	–	–	–	New
WATER SERVICES		Compressor			Yes	*Other Assets - Plant & Equipment*				–	–	400	New
WATER SERVICES		Drilling Machine			Yes	*Other Assets - Plant & Equipment*		–	180	–	–	–	New
WATER SERVICES		Drilling Machine			Yes	*Other Assets - Plant & Equipment*				–	500	–	New
WATER SERVICES		Drumblade Reservoir Telemetry & Control			Yes	*Other Assets - Plant & Equipment*				80	–	–	New
WATER SERVICES		Paving Breaker			Yes	*Other Assets - Plant & Equipment*				–	–	40	New
WATER SERVICES		Roller Compactor			Yes	*Other Assets - Plant & Equipment*				–	–	250	New
WATER SERVICES		Water tanker			Yes	*Other Assets - Plant & Equipment*		–	1 200	–	–	–	New
Parent Capital expenditure	1						–	86 172	73 884	91 790	76 014	64 910	
Entities: *List all capital projects grouped by Entity*													
Entity A N/A													
Entity B N/A													

Entity Capital expenditure								–	–	–	–	–	
Total Capital expenditure								86 172	73 884	91 790	76 014	64 910	

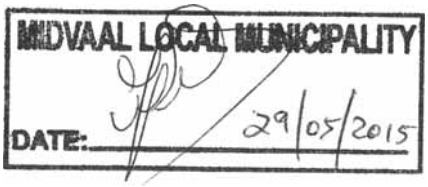
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Choose name from list - Supporting Table SA37 Projects delayed from previous financial year/s

Municipal Vote/Capital project	Ref.	Project name	Project number	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 4	Previous target year to complete	Current Year 2014/15		2015/16 Medium Term Revenue & Expenditure Framework		
								Original Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1,2						Year					
Parent municipality:												
List all capital projects grouped by Municipal Vote				*Examples*	*Examples*							
Roads & Stormwater		Upgrade Intersections (Carry Over)		*Infra. Road Transp - Roads, Pavements & Bridges*				3 892	3 892	–	–	–
		Upgrade Gravel Roads (Carry Over)		*Infra. Road Transp - Roads, Pavements & Bridges*				1 540	1 540	–	–	–
		Upgrade Jan Neethling Street (Carry Over)		*Infra. Road Transp - Roads, Pavements & Bridges*				3 314	3 314	–	–	–
Electricity Services		Streetlights in Henley on Klip (Carry Over)		*Infra. Electricity - Street Lighting*				362	362	–	–	–
		Risiville Substation (External Loans)		*Infra. Electricity - Generation*				786	786	–	–	–
		Sicelo Bulk Network (Erf 78 to 204) (Carry Over)		*Infra. Electricity - Transmission & Reticulation*				673	673	2 000	–	–
		Sicelo Elec Network (Erf 204) (Carry Over)		*Infra. Electricity - Transmission & Reticulation*				599	599	–	–	–
Engineering Admin		Sicelo Basic Services (Carry over)		*Infra. Other - Other*				850	850	450	–	–
Water Services		Sicelo/Highbury (Valley Settlements) Reservoir & Main (counter funding) (Carry over)		*Infra. Water - Dams & Reservoirs*				–	–	1 750	–	–

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Annexure A2



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TOTAL

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
INCOME										
Property Rates: Commercial	135 979 805	153 069 163	169 567 601	198 808 512	42 961 873	80 359 130	42 961 873	43 664 032	47 157 155	50 929 727
Property Rates: Residential	-	-	-	-	141 000 000	55 680 020	141 000 000	160 961 689	173 838 624	187 745 714
Property Rates: State	-	-	-	-	3 850 000	1 670 938	3 850 000	4 158 000	4 490 640	4 849 891
Property Rates: Municipal	-	-	-	-	1 000 000	420 926	1 000 000	1 080 000	1 166 400	1 259 712
Property Rates: Agriculture	-	-	-	-	5 900 000	7 639 153	5 900 000	6 372 000	6 881 760	7 432 301
Property Rates: Other	-	-	-	-	500 000	1 509 012	500 000	540 000	583 200	629 856
Less: Income Foregone - Ass Rates Residential Rebate	-	-	-16 524 731	-35 295 165	-32 075 487	-19 386 978	-32 075 487	-37 152 247	-40 124 427	-43 334 381
Less: Income Foregone - Ass Rates Res Impr Rebate	-	-	-41 933 563	-32 924 958	-30 506 747	-26 935 846	-30 506 747	-33 637 065	-36 328 030	-39 234 273
Less: Income Foregone - Pensioners Rebate	-	-	-612 110	-	-	-	-	-	-	-
Less: Income Foregone - Indigent Subsidy	-	-	-4 200 851	-	-	-	-	-	-	-
Less: Income Foregone - Other	-45 846 965	-58 716 050	-138 980	-	-	-	-	-	-	-
Sub-Total: Property Rates	**90 132 840**	**94 353 113**	**106 157 366**	**130 588 389**	**132 629 639**	**100 956 355**	**132 629 639**	**145 986 409**	**157 665 322**	**170 278 547**
Electricity: Basic	12 211 096	14 707 864	15 840 301	20 660 457	18 933 505	12 855 204	18 933 505	22 466 894	25 162 921	28 182 471
Electricity Sales	127 191 004	146 223 053	161 798 613	183 891 162	183 891 162	128 690 565	183 891 162	210 077 263	235 286 535	263 520 919
Electricity Sales: Pre-paid	46 101 202	53 019 329	57 435 007	69 136 764	64 058 277	45 385 072	64 058 277	79 460 973	88 996 289	99 675 844
Less: Income Foregone	-	-	-	-	-	-	-	-	-	-
Sub-Total: Electricity Sales	**185 503 302**	**213 950 246**	**235 073 921**	**273 688 383**	**266 882 944**	**186 930 841**	**266 882 944**	**312 005 130**	**349 445 745**	**391 379 234**
Refuse Removal: General	15 972 675	18 785 096	23 259 727	25 773 430	25 425 228	19 610 277	25 425 228	29 442 157	31 797 529	34 341 331
Refuse Removal: Special	1 456 977	2 530 818	2 103 030	3 734 950	3 734 950	1 176 507	3 734 950	4 033 746	4 356 446	4 704 962
Sub-Total: Refuse Removal	**17 429 652**	**21 315 914**	**25 362 757**	**29 508 380**	**29 160 178**	**20 786 784**	**29 160 178**	**33 475 903**	**36 153 975**	**39 046 293**
Sewerage: Additional	11 191 076	12 152 890	13 485 559	14 926 801	14 923 247	11 194 311	14 923 247	17 249 247	18 629 187	20 119 522
Sewerage: Basic	11 043 717	12 165 863	13 766 329	15 427 724	15 842 120	11 993 615	15 842 120	18 285 896	19 748 768	21 328 670
Sub-Total: Sewerage	**22 234 793**	**24 318 753**	**27 251 888**	**30 354 525**	**30 765 367**	**23 187 926**	**30 765 367**	**35 535 143**	**38 377 955**	**41 448 192**
Water: Basic	8 220 529	9 046 514	9 889 362	11 346 188	11 069 483	8 232 065	11 069 483	13 230 736	14 835 021	16 615 223
Water Sales	91 759 234	108 371 768	139 836 758	149 338 074	147 858 303	112 140 384	147 858 303	176 002 945	197 357 313	221 040 191
Water Sales: Pre-paid	173 349	168 006	139 905	231 989	231 989	71 474	231 989	265 627	297 854	333 596
Less: Income Foregone	-	-	-16 016 738	-14 803 786	-14 000 000	-13 669 830	-14 000 000	-18 119 989	-20 315 556	-22 753 423
Sub-Total: Water Sales	**100 153 112**	**117 586 288**	**133 849 287**	**146 112 465**	**145 159 775**	**106 774 094**	**145 159 775**	**171 379 319**	**192 174 632**	**215 235 587**
Sub-Total: User Charges for Services	**325 320 859**	**377 171 202**	**421 537 852**	**479 663 753**	**471 968 264**	**337 679 645**	**471 968 264**	**552 395 495**	**616 152 307**	**687 109 306**
Development Contributions	232 173	1 679 904	2 663 992	2 350 000	2 350 000	2 173 154	2 350 000	8 000 000	16 000 000	5 100 000
New Connection Fees (Capex)	-	-	-	3 200 000	1 500 000	-	1 500 000	2 000 000	2 000 000	-
Sub-Total: Public Contributions	**232 173**	**1 679 904**	**2 663 992**	**5 550 000**	**3 850 000**	**2 173 154**	**3 850 000**	**10 000 000**	**18 000 000**	**5 100 000**
Contributions to Mayoral Charitable Fund	-	-	60 114	-	-	-	-	-	-	-
Public Donations (Capital Infrastructure)	3 837 377	55 714 394	-	1 200 000	1 430 000	-	1 430 000	-	-	-
Other Cash Donations and Contributions (Opex)	-	-	-	330 000	4 443 226	1 224 525	4 443 226	2 118 295	4 111 743	6 161 817
Other Cash Donations and Contributions (Capex)	-	-	-	-	-	-	-	3 347 000	12 848 000	11 965 000
Sub-Total: Public Donations	**3 837 377**	**55 714 394**	**60 114**	**1 530 000**	**5 873 226**	**1 224 525**	**5 873 226**	**5 465 295**	**16 959 743**	**18 126 817**
Financial Management Grant	-	37 000	58 000	100 000	100 000	100 000	100 000	-	-	-
Municipal Infrastructure Grant	21 253 367	26 711 000	27 158 000	28 686 000	28 686 000	28 686 000	28 686 000	29 563 000	30 551 000	31 600 000
Regional Bulk Infrastructure Grant	6 253 397	4 258 161	-	-	-	-	-	-	-	-
Efficient Energy Demand Management Side Grant	-	-	8 999 700	-	-	-	-	4 000 000	6 000 000	10 000 000
Other National Capex Grants	-	-	-	-	-	-	-	-	-	-
Sub-Total: National Grants (Capex)	**27 506 764**	**31 006 161**	**36 215 700**	**28 786 000**	**28 786 000**	**28 786 000**	**28 786 000**	**33 563 000**	**36 551 000**	**41 600 000**
Municipal Infrastructure Grant	868 311	1 000 000	1 100 000	1 150 000	1 150 000	1 150 000	1 150 000	1 250 000	1 375 000	1 996 000
Equitable Share Grant	42 755 000	47 515 000	50 957 000	56 033 000	56 032 723	56 032 723	56 032 723	63 385 000	71 282 000	80 261 000
Municipal Systems Improvement Grant	800 000	1 000 000	890 000	934 000	934 000	934 000	934 000	930 000	975 000	1 033 000
Financial Management Grant	1 250 000	1 213 000	1 242 000	1 350 000	1 350 000	1 350 000	1 350 000	1 450 000	1 475 000	1 550 000
EPWP Grant	298 620	1 000 000	1 000 000	1 135 000	1 135 000	1 135 000	1 135 000	1 327 000	-	-
Specific Contribution towards Councillors (Equitable Share	1 624 000	3 318 000	3 716 000	4 683 000	4 683 277	4 683 277	4 683 277	4 906 000	5 130 000	5 357 000
Other National Opex Grants	-	-	-	-	-	-	-	1 857 000	-	-
Sub-Total: National Grants (Opex)	**47 595 931**	**55 046 000**	**58 905 000**	**65 285 000**	**65 285 000**	**65 285 000**	**65 285 000**	**75 105 000**	**80 237 000**	**90 197 000**
HIV Programme Grant	284 015	185 000	-	287 983	287 983	-	287 983	303 534	320 228	337 200
Environmental Subsidy Grant	2 575 201	1 854 735	2 426 316	3 000 000	2 561 577	1 523 139	2 561 577	2 561 577	2 561 577	2 561 577
Sedibeng Capital Grants	4 000 940	-	-	-	-	-	-	-	-	-
Sub-Total: District Municipality Grants	**6 860 156**	**2 039 735**	**2 426 316**	**3 287 983**	**2 849 560**	**1 523 139**	**2 849 560**	**2 865 111**	**2 881 805**	**2 898 777**
DAC Grant	1 692 689	1 000 000	100 000	2 450 000	1 046 000	400 000	1 046 000	2 300 000	700 000	600 000
Other Provincial Capex Grants	-	-	-	-	490 000	490 000	490 000	1 300 000	1 410 000	-
Sub-Total: Provincial Grants (Capex)	**1 692 689**	**1 000 000**	**100 000**	**2 450 000**	**1 536 000**	**890 000**	**1 536 000**	**3 600 000**	**2 110 000**	**600 000**
Provincial Health Subsidy	4 400 212	4 674 378	4 417 390	6 915 919	6 915 919	1 882 059	6 915 919	7 149 146	-	-
DAC Grant	1 962 713	2 440 000	2 500 000	1 630 000	3 180 000	3 680 000	3 180 000	3 446 000	3 446 000	3 446 000
Other Provincial Opex Grants	-	-	-	-	-	-	-	-	-	-
Sub-Total: Provincial Grants (Opex)	**6 362 925**	**7 114 378**	**6 917 390**	**8 545 919**	**10 095 919**	**5 562 059**	**10 095 919**	**10 595 146**	**3 446 000**	**3 446 000**
Summary: Operating Transfers	56 818 072	64 200 113	68 248 706	77 118 902	78 230 479	72 370 198	78 230 479	88 565 257	86 564 805	96 541 777
Summary: Capital Transfers (DORA)	33 200 393	32 006 161	36 315 700	31 236 000	30 322 000	29 676 000	30 322 000	37 163 000	38 661 000	42 200 000
Summary: Capital Revenue	37 269 943	89 400 459	38 979 692	37 986 000	35 602 000	31 849 154	35 602 000	50 510 000	69 509 000	59 265 000
Sub-Total: Government Grants and Subsidies	**90 018 465**	**96 206 274**	**104 564 406**	**108 354 902**	**108 552 479**	**102 046 198**	**108 552 479**	**125 728 257**	**125 225 805**	**138 741 777**
Fines	10 439 575	7 020 165	48 726 013	14 523 000	49 523 000	7 537 063	49 523 000	50 307 242	53 074 140	55 887 070

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FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
Sub-Total: Fines	**10 439 575**	**7 020 165**	**48 726 013**	**14 523 000**	**49 523 000**	**7 537 063**	**49 523 000**	**50 307 242**	**53 074 140**	**55 887 070**
Interest on Debtors Accounts	7 687 719	7 119 810	6 048 615	4 000 000	7 000 000	7 683 457	7 000 000	6 000 000	6 330 000	6 665 490
Interest on Bank and Investments	1 157 217	2 036 636	4 850 916	2 000 000	3 300 000	4 063 327	3 300 000	4 000 000	3 000 000	3 000 000
Sub-Total: Interest Received	**8 844 936**	**9 156 446**	**10 899 531**	**6 000 000**	**10 300 000**	**11 746 784**	**10 300 000**	**10 000 000**	**9 330 000**	**9 665 490**
Rent of Facilities and Equipment	1 534 595	1 329 612	1 142 264	1 300 000	1 300 000	875 838	1 300 000	1 404 000	1 481 220	1 559 725
Sub-Total: Rent of Facilities and Equipment	**1 534 595**	**1 329 612**	**1 142 264**	**1 300 000**	**1 300 000**	**875 838**	**1 300 000**	**1 404 000**	**1 481 220**	**1 559 725**
Access to Information / Copies / Faxes	66 868	53 076	50 129	50 000	50 000	49 479	50 000	52 500	55 388	58 323
Cemetery Income	483 788	482 033	498 601	651 688	651 688	461 838	651 688	703 823	742 533	781 888
Cleaning of Stands	-1 316	19 807	61 161	95 506	95 506	225 815	95 506	400 000	422 000	444 366
Impounding of Vehicles	-	3 884	5 042	562	562	29 068	562	15 000	15 825	16 664
Lost and Damaged Library Material	4 476	5 892	2 945	5 618	5 618	4 612	5 618	5 899	6 223	6 553
New Connection Fees (Opex)	2 689 200	5 635 616	2 725 296	340 000	3 540 000	4 331 348	3 540 000	3 567 000	3 763 185	3 962 634
Lost Tokens	439	570	316	1 178	1 178	395	1 178	1 237	1 305	1 374
Valuation Roll Enquiries	877	-	-	898	898	-	898	943	995	1 048
Sundry Income	3 718 919	3 224 456	2 535 172	1 806 882	1 947 102	247 741	1 947 102	2 068 178	2 181 928	2 297 568
Surplus Cash	2 666	2 173	6 651	3 370	3 370	1 749	3 370	3 539	3 734	3 932
SCM Tender Deposits	64 649	109 900	84 200	73 034	73 036	64 439	73 036	76 686	80 904	85 192
Insurance Income	542 981	-	160 115	-	906 766	429 514	906 766	1 000 000	1 055 000	1 110 915
Recovered Legal Costs	48 096	41 661	24 536	50 000	50 000	-	50 000	52 500	55 388	58 323
Stock Adjustments (Surplusses)	-	-	886 349	-	-	-	-	-	-	-
Telephone Income	141 522	143 419	157 185	180 000	180 000	94 628	180 000	189 000	199 395	209 963
Dishonoured Cheques	3 792	2 219	2 875	4 240	4 240	1 595	4 240	4 452	4 697	4 946
Advertising / Signs / Billboards	36 086	68 797	420 762	125 000	125 000	114 163	125 000	201 250	212 319	223 572
Reconnection Fees	3 417 898	4 884 522	4 936 591	5 000 000	5 000 000	4 403 795	5 000 000	5 250 000	5 538 750	5 832 304
Traffic Escorts	37 181	30 316	38 740	42 400	42 400	43 968	42 400	80 000	84 400	88 873
Vacuum Tank Services	1 555 519	1 427 843	1 315 891	2 066 639	100 000	93 987	100 000	-	-	-
Permits	17 729	54 491	26 767	31 800	31 800	18 034	31 800	33 390	35 226	37 093
Building Plan Copies	19 948	26 612	42 539	40 000	40 000	12 355	40 000	42 000	44 310	46 658
Building Plan Fees	1 215 892	1 567 984	1 485 716	1 500 000	1 515 876	1 266 712	1 515 876	1 643 584	1 733 981	1 825 882
Clearance / Valuation Certificates	91 452	-	109 816	106 000	106 000	78 483	106 000	111 300	117 422	123 645
Postage Fees Recovered	-	-	-	-	180 000	158 285	180 000	400 000	422 000	444 366
Bad Debts Recovered	-	-	-	-	-	27 072	-	-	-	-
Entrance Fees	64 010	94 222	94 021	69 642	69 642	120 934	69 642	100 000	105 500	111 092
Final Reading Fees	88 948	102 796	120 367	110 258	110 258	95 463	110 258	115 771	122 139	128 612
Membership Fees	912	1 004	2 312	1 400	1 400	605	1 400	1 470	1 551	1 633
Meter Test Fees	3 855	4 972	5 250	6 406	6 406	900	6 406	6 726	7 096	7 472
Planning Fees	229 248	222 410	353 386	265 000	265 000	603 390	265 000	278 250	293 554	309 112
Services Charges	1 286 885	384 426	785 304	450 000	450 000	691 833	450 000	472 500	498 488	524 907
Disposal Fees (Landfill Site)	2 435 579	2 538 267	2 767 025	3 116 400	3 116 400	2 183 310	3 116 400	3 365 712	3 550 826	3 739 020
Rehabilitation (Landfill Site)	132 942	138 981	143 752	155 820	155 820	115 314	155 820	163 611	172 610	181 758
SETA Refunds	627 634	662 708	400 678	800 000	800 000	255 585	800 000	600 000	633 000	666 549
Sub-Total: Other Income	**19 028 675**	**21 935 056**	**20 249 489**	**17 149 741**	**19 625 966**	**16 226 408**	**19 625 966**	**21 006 321**	**22 161 672**	**23 336 237**
Gain on Disposal of Assets	105 669	-	456 342	-	-	-	-	100 000	100 000	100 000
Sub-Total: Gains on Disposal of Assets	**105 669**	**-**	**456 342**	**-**	**-**	**-**	**-**	**100 000**	**100 000**	**100 000**
TOTAL OPERATING INCOME	**549 495 164**	**664 566 166**	**716 457 370**	**764 659 785**	**803 622 574**	**580 465 970**	**803 622 574**	**922 393 019**	**1 020 150 209**	**1 109 904 969**
Departmental Charges: Electricity	1 166 988	3 971 296	4 066 558	1 746 868	1 746 868	4 235 933	1 746 868	1 995 623	2 239 089	2 512 258
Departmental Charges: Sewerage	39 643	57 359	317 856	84 801	84 801	10 597	84 801	91 585	98 912	106 825
Departmental Charges: Water	493 029	1 073 152	840 880	862 704	862 704	867 647	862 704	996 194	1 130 979	1 284 001
Departmental Charges: Refuse	264 708	1 019 888	1 293 427	2 614 920	1 864 920	1 095 925	1 864 920	2 014 114	2 175 243	2 349 263
Departmental Charges: Street Lighting	1 270 714	-	-	1 852 589	1 852 589	-337 045	1 852 589	2 116 398	2 374 599	2 664 300
Sub-Total: Departmental Charges	**3 235 082**	**6 121 695**	**6 518 721**	**7 161 882**	**6 411 882**	**5 873 058**	**6 411 882**	**7 213 914**	**8 018 822**	**8 916 647**
Summary: Operating Income EXCL Capital Revenue	515 460 303	581 287 402	683 996 398	733 835 667	774 432 456	554 489 873	774 432 456	879 096 933	958 660 031	1 059 556 616
NET OPERATING INCOME	**552 730 246**	**670 687 861**	**722 976 090**	**771 821 667**	**810 034 456**	**586 339 028**	**810 034 456**	**929 606 933**	**1 028 169 031**	**1 118 821 616**

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
EXPENDITURE										
Acting Allowance	-	-	-	822 000	957 111	-	957 111	723 881	735 881	735 881
Basic Salaries	89 356 012	97 820 024	68 917 233	119 295 822	118 239 663	82 126 117	118 239 663	139 279 381	156 442 365	173 455 843
Housing Subsidy	831 096	828 523	754 950	1 022 100	1 090 500	600 383	1 090 500	1 548 500	1 911 500	1 935 500
Industrial Council Levy	28 388	42 453	46 393	60 908	61 942	37 446	61 942	66 775	69 563	71 856
Leave Bonus	6 966 271	6 890 203	6 971 282	8 073 197	7 998 564	6 151 247	7 998 564	9 834 303	11 660 776	12 986 673
Overtime	5 271 580	6 927 023	6 541 116	8 652 963	9 482 921	4 908 562	9 482 921	9 157 000	9 692 000	9 692 000
Shift Overtime	-	-	557 362	380 000	555 000	422 500	555 000	380 000	-	-
Redemption of Leave	346 727	1 108 265	1 169 696	842 662	627 221	687 149	627 221	946 799	998 474	1 076 754
Standby Allowance	1 933 822	2 127 789	2 371 826	2 600 000	2 600 000	1 930 737	2 600 000	2 574 000	2 574 000	2 574 000
Telephone Allowance	920 252	927 751	1 122 939	1 204 410	1 530 420	980 496	1 530 420	1 579 820	1 617 920	1 644 620
Travelling Allowance	5 472 607	6 093 539	6 792 589	8 067 700	8 348 900	5 617 405	8 348 900	9 197 878	9 909 878	10 184 878
UIF	725 920	847 419	910 906	1 037 778	1 063 718	666 379	1 063 718	1 213 610	1 318 239	1 420 679

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Skills Development Levy	-	1 143 154	1 257 101	1 471 044	1 473 690	1 020 872	1 473 690	1 764 061	1 962 149	2 147 261
Group Insurance	251 307	230 041	222 604	277 673	259 084	157 196	259 084	256 830	258 700	279 394
Medical Aid Fund	6 827 900	7 882 101	8 427 188	8 697 370	8 738 303	6 413 481	8 738 303	12 511 324	13 351 751	13 703 751
Pension Fund	16 770 107	18 301 409	19 934 525	23 850 842	23 811 046	15 908 806	23 811 046	27 527 037	30 595 215	33 793 404
Post Retirement Medical	-	-	-	-	-	-	-	350 557	-	-
Sub-Total: Remuneration of Employees	**135 701 990**	**151 169 693**	**125 997 707**	**186 356 469**	**186 838 083**	**127 628 776**	**186 838 083**	**218 911 756**	**243 098 411**	**265 702 494**
Allowances of Councillors	7 066 526	7 522 299	8 155 037	8 432 058	8 432 058	5 945 707	8 432 058	8 971 000	9 598 970	10 270 898
Telephone Allowance: Councillors	363 903	352 652	585 898	620 000	620 000	474 838	620 000	659 000	705 130	754 489
Sub-Total: Remuneration of Councillors	**7 430 429**	**7 874 951**	**8 740 935**	**9 052 058**	**9 052 058**	**6 420 545**	**9 052 058**	**9 630 000**	**10 304 100**	**11 025 387**
Audit Fees	1 970 009	2 787 065	2 140 825	2 530 000	2 530 000	2 471 418	2 530 000	2 572 690	2 714 188	2 858 040
Bank Charges	1 092 414	1 234 066	1 276 757	1 445 665	1 425 665	927 077	1 425 665	1 468 730	1 549 511	1 631 635
Bursaries and Student Practical Work	64 802	57 734	55 961	400 378	408 208	109 592	408 208	389 860	411 303	433 101
Compensation for Injuries and Diseases	545 200	530 000	827 319	1 685 000	1 585 000	763 650	1 585 000	889 730	938 665	988 414
Computer Requirements / Services	288 126	230 046	198 841	373 865	527 865	246 440	527 865	378 607	351 579	370 214
Congresses / Professional Meetings	1 075 100	975 330	1 074 726	1 215 489	1 284 388	747 440	1 284 388	1 274 663	1 321 062	1 391 080
Connections	2 286 528	1 939 072	1 704 399	3 335 075	1 335 075	834 959	1 335 075	3 212 485	3 389 172	3 568 798
Disconnections and Reconnections	-	-	4 992	975	975	-	975	992	1 047	1 102
Elections	-	-	34 652	-	-	-	-	-	-	-
Cash Collection	261 800	163 402	201 901	263 230	263 230	194 416	263 230	267 305	282 007	296 953
Fuel Miscellaneous	4 968 003	5 829 513	1 280 106	-	-	-	-	-	-	-
Employee Assistance Programme	11 387	-19 328	28 251	40 947	20 947	6 810	20 947	22 195	23 416	24 657
Fleet - Fuel	-	-	5 066 816	5 559 460	6 079 630	3 618 966	6 079 630	6 472 355	6 719 120	7 075 232
Fleet - Oil	-	-	14 249	43 755	43 755	1 167	43 755	56 830	59 099	62 230
Fuel Miscellaneous	-	-	566 046	769 614	921 114	447 771	921 114	967 636	1 031 405	1 086 070
Fleet - E-toll	-	-	-	92 000	92 000	-	92 000	90 710	95 699	100 772
Medical Expenses	5 633	23 789	380 914	436 917	411 917	251 722	411 917	421 784	383 898	404 244
Lease Agreements	11 004	108	-	-	-	-	-	-	-	-
Entertainment	215 681	205 684	235 045	337 596	415 701	251 978	415 701	382 326	403 355	424 732
HIV Programme	292 255	4 881	136 257	297 640	290 640	46 847	290 640	302 045	318 658	335 546
Legal Expenses	1 586 651	2 151 202	2 283 196	3 608 935	5 128 935	2 972 396	5 128 935	3 667 000	3 868 685	4 073 726
License Fees	378 878	496 619	334 689	699 867	713 791	320 658	713 791	717 436	752 345	792 218
License Fees: SAMRO	-	-	-	-	5 076	4 504	5 076	5 143	5 426	5 713
Long Service Recognition Awards	57 933	100 720	99 327	110 369	55 369	46 467	55 369	55 970	59 048	62 178
Mayoral Donations	224 666	237 010	227 746	196 469	196 469	96 485	196 469	198 949	209 891	221 016
Marketing / Promotions / Advertisements	719 084	1 323 307	1 136 677	1 254 546	1 331 546	852 257	1 331 546	1 285 139	1 355 823	1 427 680
Membership Fees	356 747	503 785	2 834 730	1 707 063	1 772 992	1 770 699	1 772 992	2 224 844	2 334 813	2 432 057
Nutritional Care	-	-	-	28 591	28 591	-	28 591	28 713	-	-
Occupational Safety	219 367	283 158	237 854	380 727	342 946	44 835	342 946	379 499	388 898	409 509
Pauper / Indigent Burials	100 250	116 900	173 100	183 948	183 948	101 000	183 948	186 245	196 488	206 902
Periodicals / Reference Books / Magazines	154 252	56 251	239 365	478 368	476 937	195 442	476 937	319 975	337 571	355 466
Postage	1 004 197	955 039	892 079	974 419	964 419	434 726	964 419	990 373	1 044 843	1 100 220
Pest Control	-	228	-	12 584	-	-	-	-	-	-
Public Driver Permit (PDP)	-	-	30 502	100 498	64 248	9 896	64 248	101 481	107 063	112 736
ECD Unit	-	-	-	-	-	-	-	410 125	432 682	455 614
Social Services Programme	44 367	33 553	74 449	461 424	461 424	31 512	461 424	217 125	229 068	241 207
Principal Job Evaluation Committee	67 943	20 911	496	4 374	-	-	-	4 449	4 694	4 942
Non Capital Assets	820 029	873 318	700 087	1 078 471	1 019 162	310 113	1 019 162	1 885 699	1 061 200	1 146 384
Public Functions	61 760	168 140	234 596	239 132	242 132	132 723	242 132	242 215	255 536	269 080
Disaster Management Social Response	39 800	-	-	-	-	-	-	-	-	-
Rental	7 247 346	6 961 289	7 575 588	9 020 715	8 871 627	5 005 953	8 871 627	9 772 020	9 349 786	9 840 023
Laboratory Services	1 864	-	-	7 978	2 978	-	2 978	2 978	3 142	3 308
Stationery / Printing / Binding	936 168	1 008 554	999 686	1 137 203	1 170 388	625 491	1 170 388	1 242 303	1 212 894	1 277 177
Stock Adjustments (Shortages)	-	-	1 747 959	-	-	-	-	-	-	-
Stores and Materials	1 260 853	1 325 657	1 625 435	1 562 133	1 703 491	1 041 825	1 703 491	1 975 395	1 970 217	2 064 034
Sports Development Programmes	-	-	-	-	-	-	-	48 250	50 904	53 602
Services to Informal Settlements	1 982 271	347 357	1 772 636	716 570	312 570	432 801	312 570	728 575	768 647	809 385
Service Charges	630 784	867 364	918 252	662 950	890 000	661 457	890 000	673 570	710 616	748 279
Telecommunications	1 145 941	1 064 863	993 352	1 274 945	1 300 541	855 561	1 300 541	1 322 873	1 265 319	1 332 377
Tracking	194 034	217 970	200 575	448 483	444 483	217 297	444 483	499 260	516 642	544 022
Training	319 784	853 959	853 780	1 192 211	1 114 381	637 770	1 114 381	1 458 115	1 538 312	1 619 842
Uniforms / Protective Clothing	961 168	1 367 901	1 401 235	1 681 048	1 693 948	1 409 214	1 693 948	1 805 993	1 837 690	1 935 087
Valuation Roll	1 213 570	212 564	233 509	245 800	245 800	166 703	245 800	2 144 935	2 317 906	2 493 755
VAT Adjustment - IGRAP1	-	-	-	-	600 000	503 371	600 000	-	-	-
Ward Committees	243 769	891 465	906 511	1 005 969	965 969	827 685	965 969	1 022 900	1 079 160	1 136 355
Insurance - Premiums	1 769 513	986 871	1 855 345	2 571 867	2 571 867	2 481 008	2 571 867	2 772 445	2 924 929	3 079 950
Insurance - Excess Payments	-40 870	-90 080	-134 296	1 092 731	1 082 731	435 279	1 082 731	93 605	98 753	103 987
Insurance - Portion of Self Insurance	37 494	-	-	101 029	101 029	-	101 029	102 290	107 916	113 635
Skills Development Levy	992 007	-	-	-	-	-	-	-	-	-
Sub-Total: General Expenditure	**37 819 563**	**37 297 238**	**45 676 516**	**53 069 023**	**53 695 898**	**33 545 378**	**53 695 898**	**57 756 830**	**58 390 091**	**61 524 286**
Purchase of Electricity	138 950 910	155 477 814	168 068 806	194 173 698	194 223 178	139 222 332	194 223 178	226 355 522	257 045 295	303 171 636

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Purchase of Water	60 926 959	70 181 839	82 162 238	89 465 301	91 948 526	68 233 889	91 948 526	101 677 392	113 878 679	127 544 121
Sub-Total: Bulk Purchases	**199 877 869**	**225 659 652**	**250 231 044**	**283 638 999**	**286 171 704**	**207 456 221**	**286 171 704**	**328 032 914**	**370 923 974**	**430 715 757**
Interest: External Borrowings	13 987 567	13 276 071	16 038 572	18 805 823	18 805 823	9 811 315	18 805 823	17 988 951	16 197 918	13 998 747
Interest: Provision for landfill rehabilitation	-	2 843 789	683 757	-	1 000 000	-	1 000 000	500 000	500 000	500 000
Sub-Total: Interest External Borrowings	**13 987 567**	**16 119 860**	**16 722 329**	**18 805 823**	**19 805 823**	**9 811 315**	**19 805 823**	**18 488 951**	**16 697 918**	**14 498 747**
Contracted Services: Junior Councillors	-	4 461	17 851	-	-	-	-	-	-	-
Contracted Services: General	42 617 553	46 001 885	46 531 601	48 680 091	48 092 668	30 282 343	48 092 668	47 135 153	47 397 282	49 909 341
Contracted Services: Debt Collection Commission	-	-	2 004 731	2 037 000	2 037 000	1 179 564	2 037 000	2 146 000	2 264 030	2 384 024
Contracted Services: DAC Funding	349 005	733 351	327 898	-	680 000	289 848	680 000	680 000	717 400	755 422
Contracted Services: Masterplanning	-	-	-	1 479 250	535 000	153 960	535 000	1 558 000	1 643 690	1 730 806
Contracted Services: MPAC	23 966	29 748	-	-	-	-	-	-	-	-
Contracted Services: Strike Contingency Plan	91 040	-	-	94 610	-	-	-	99 000	104 445	109 981
Contracted Services: CCTV Programme	342 290	394 455	347 754	471 160	471 160	270 930	471 160	496 000	523 280	551 014
Contracted Services: MIG	868 311	925 731	1 057 396	1 111 000	1 111 000	803 262	1 111 000	1 250 000	1 318 750	1 388 644
Contracted Services: EPWP	168 435	591 279	2 123 955	1 959 375	2 409 375	1 748 169	2 409 375	-	-	-
Contracted Services: Recycling	567 600	-	-	-	-	-	-	-	-	-
Contracted Services: OR Tambo Games	29 999	198 385	230 625	266 750	263 387	262 811	263 387	281 000	296 455	312 167
Contracted Services: Water Loss Programme	-	-	-	-	-	-	-	1 150 000	1 213 250	1 277 552
Contracted Services: Grass Cutting	-	-	2 593 232	351 784	301 668	-	301 668	316 000	333 380	351 049
Contracted Services: Flowerbed Maintenance	-	-	307 426	-	-	-	-	-	-	-
Contracted Services: Tree Cutting	-	-	70 296	-	-	-	-	-	-	-
Contracted Services: Pest Control	-	-	27 904	-	-	-	-	-	-	-
Contracted Services: Reclaim our Parks	-	-	374 409	517 000	517 000	79 391	517 000	-	-	-
Sub-Total: Contracted Services	**45 058 200**	**48 879 295**	**56 015 078**	**56 968 020**	**56 418 258**	**35 070 279**	**56 418 258**	**55 111 153**	**55 811 962**	**58 770 000**
R & M: Buildings, Fences and Sites	1 331 044	1 523 502	2 063 243	5 084 161	5 280 945	2 543 340	5 280 945	5 696 819	5 702 244	6 198 421
R & M: Network / Infrastructure: Bulk Services	3 873 430	5 284 983	5 316 569	7 725 052	7 839 912	4 606 138	7 839 912	10 196 000	11 071 680	12 017 415
R & M: Network / Infrastructure: Gravel Roads	4 810 327	4 762 123	5 136 740	5 241 600	5 301 600	4 266 666	5 301 600	5 870 000	6 419 600	7 013 168
R & M: Network / Infrastructure: Tarred Roads	11 515 738	9 497 262	9 719 933	11 308 800	10 946 800	5 864 519	10 946 800	10 830 000	11 872 400	12 998 192
R & M: Network / Infrastructure: Tarred Roads Resealing	3 781 410	2 844 650	3 016 495	3 129 600	3 129 600	3 054 773	3 129 600	3 505 000	3 825 400	4 171 432
R & M: Network / Infrastructure: Replace Rotten Poles	-	-	-	240 000	143 900	143 822	143 900	268 000	289 440	312 595
R & M: Waste Water Treatment Works	-	-	-	-	-	-	-	842 000	909 360	982 109
R & M: Water Meters	-	-	-	-	-	-	-	700 000	756 000	816 480
R & M: Grass Cutting	-	-	-	3 078 720	3 078 720	1 665 450	3 078 720	2 797 000	3 060 760	3 345 621
R & M: Flowerbed Maintenance	-	-	-	257 296	257 296	113 811	257 296	323 000	348 840	376 747
R & M: Tree Cutting	-	-	-	54 338	54 338	41 957	54 338	983 000	1 061 640	1 146 571
R & M: Pest Control	-	-	-	33 852	33 852	15 893	33 852	62 000	66 960	72 317
R & M: EPWP	-	-	-	-	-	-	-	3 795 000	4 097 400	4 423 993
R & M: Reclaim our parks	-	-	-	-	-	-	-	544 000	587 520	634 522
R & M: Grave digging and Cemetary maintenance	-	-	-	-	-	-	-	-	-	-
R & M: Cleaning of Roads & Stormwater	-	-	-	-	-	-	-	700 000	756 000	816 480
R & M: Water Loss Programme	-	-	-	-	-	-	-	1 200 000	1 296 000	1 399 680
R & M: Furniture	70 526	29 581	93 240	380 259	350 319	23 895	350 319	395 041	301 365	325 474
R & M: Pump Stations	453 918	1 412 002	1 916 635	2 617 152	2 536 152	1 363 335	2 536 152	4 251 000	4 611 080	4 999 966
R & M: Fleet Miscellaneous	3 388 833	3 678 736	1 537 955	3 234 965	1 881 771	1 511 363	1 881 771	2 525 773	2 606 875	2 815 425
R & M: Fleet	-	-	2 655 825	1 942 848	3 437 652	1 744 212	3 437 652	3 260 916	3 489 389	3 768 540
R & M: Irrigation	-	-	-	-	-	-	-	80 000	86 400	93 312
R & M: Water Samples	-	-	-	-	-	-	-	100 000	108 000	116 640
R & M: Water Monitoring Network: Boreholes	-	-	-	-	-	-	-	100 000	108 000	116 640
R & M: Rehab of Landfill Sites	-	-379 382	-1 344 330	2 381 568	2 028 830	-	2 028 830	-	-	-
R & M: IT Equipment and Back-ups	-	22 195	79 304	83 426	83 426	61 870	83 426	93 050	100 494	108 534
R & M: CCTV Cameras	-	-	11 877	-	-	-	-	-	-	-
Sub-Total: Repairs and Maintenance	**29 225 226**	**28 675 653**	**30 203 487**	**46 793 637**	**46 385 113**	**27 021 043**	**46 385 113**	**59 117 599**	**63 532 847**	**69 070 274**
ESKOM FBE Payments	15 154	11 653	17 252	34 674	34 674	10 957	34 674	39 000	43 680	48 922
Sanitation in Informal Settlements	-	-	1 477 061	-	600 000	-	600 000	50 000	-	-
Pensioner Grants: Additional Assessment Rates Rebate	-	-	-	250 000	250 000	617 285	250 000	270 000	291 600	314 928
Indigent Grants: Additional Assessment Rates	-	-	-	681 950	681 950	334 803	681 950	778 525	840 807	908 071
Indigent Grants: Free Basic Sanitation	-	-	-	850 000	850 000	286 434	850 000	918 000	991 440	1 070 755
Indigent Grants: Free Refuse Collection	-	-	-	1 100 000	1 100 000	355 703	1 100 000	1 188 000	1 283 040	1 385 683
Indigent Grants: Free Basic Electricity	-	-	-	3 009 641	2 132 411	336 162	2 132 411	3 411 000	3 820 320	4 278 758
Indigent Grants: Free Basic Water	-	-	-	-	-	152 265	-	543 438	608 651	681 689
Sub-Total: Grants Paid	**15 154**	**11 653**	**1 494 314**	**5 926 265**	**5 649 035**	**2 093 609**	**5 649 035**	**7 197 963**	**7 879 538**	**8 688 806**
Depreciation and Impairments Fixed Assets	77 423 417	110 579 532	115 484 153	131 699 993	131 699 993	98 774 995	131 699 993	144 869 000	158 847 700	174 732 470
Sub-Total: Depreciation	**77 423 417**	**110 579 532**	**115 484 153**	**131 699 993**	**131 699 993**	**98 774 995**	**131 699 993**	**144 869 000**	**158 847 700**	**174 732 470**
Provision for Bad Debt	22 990 000	27 322 871	57 609 077	28 679 751	64 709 916	48 532 437	64 709 916	85 368 000	89 360 080	94 715 287
Sub-Total: Contributions to Provisions	**22 990 000**	**27 322 871**	**57 609 077**	**28 679 751**	**64 709 916**	**48 532 437**	**64 709 916**	**85 368 000**	**89 360 080**	**94 715 287**
Loss on Disposal of Assets	-	-	1 087 366	-	-	-	-	-	-	-
Sub-Total: Loss on Disposal of Assets	**-**	**-**	**1 087 366**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL OPERATING EXPENDITURE	**569 529 414**	**653 590 399**	**709 262 005**	**820 990 038**	**860 425 881**	**596 354 598**	**860 425 881**	**984 484 166**	**1 074 846 621**	**1 189 443 508**
Departmental Charges: Electricity	1 166 988	2 293 889	2 336 957	1 746 868	1 746 868	3 373 141	1 746 868	1 995 623	1 964 393	2 204 048
Departmental Charges: Sewerage	39 643	57 359	324 506	84 801	84 801	18 247	84 801	91 585	98 912	106 825

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
Departmental Charges: Water	493 029	1 073 152	725 562	862 704	862 704	470 934	862 704	996 194	945 305	1 073 205
Departmental Charges: Refuse	264 708	1 019 888	1 398 732	2 614 920	1 864 920	1 214 028	1 864 920	2 014 114	2 175 243	2 349 263
Departmental Charges: Street Lighting	1 270 714	1 677 408	1 732 964	1 852 589	1 852 589	536 947	1 852 589	2 116 398	2 374 599	2 664 299
Sub-Total: Departmental Charges	**3 235 082**	**6 121 695**	**6 518 720**	**7 161 882**	**6 411 882**	**5 613 297**	**6 411 882**	**7 213 914**	**7 558 452**	**8 397 640**
NET OPERATING EXPENDITURE	**572 764 496**	**659 712 094**	**715 780 726**	**828 151 920**	**866 837 763**	**601 967 894**	**866 837 763**	**991 698 080**	**1 082 405 073**	**1 197 841 148**
ACCOUNTING SURPLUS / (DEFICIT)	**-20 034 250**	**10 975 767**	**7 195 365**	**-56 330 253**	**-56 803 307**	**-15 628 866**	**-56 803 307**	**-62 091 147**	**-54 236 042**	**-79 019 532**
Accounting Surplus / (Deficit) excl Capital Revenue	-57 304 194	-78 424 692	-31 784 328	-94 316 253	-92 405 307	-47 478 021	-92 405 307	-112 601 147	-123 745 042	-138 284 532
Less:										
Contribution to Capital Budget (CRR)	2 535 249	-	2 024 503	14 350 000	16 321 781	-	16 321 781	5 670 000	6 505 000	5 645 000
Contribution to Capital Budget (Grants & Contributions)	37 269 943	89 400 459	38 979 692	37 986 000	35 652 001	-	35 652 001	50 510 000	69 509 000	59 265 000
Redemption of External Loans	-	-	-	19 870 835	19 870 836	9 073 058	19 870 836	22 612 369	22 512 139	22 796 418
Plus:										
Offset Depreciation	-77 423 417	-110 579 532	-115 484 153	-129 026 893	-129 026 893	-	-129 026 893	-141 869 000	-152 847 700	-166 732 470
BUDGET SURPLUS/ (DEFICIT)	**17 583 974**	**32 154 840**	**81 675 322**	**489 805**	**378 968**	**-24 701 924**	**378 968**	**985 484**	**85 519**	**6 520**

MDVAAL LOCAL MUNICIPALITY
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MUNICIPAL MANAGER

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
INCOME										
Other National Opex Grants	-	-	-	-	-	-	-	1 857 000.00	-	-
Sub-Total: National Grants (Opex)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1 857 000.00**	**-**	**-**
Summary: Operating Transfers	-	-	-	-	-	-	-	1 857 000.00	-	-
Sub-Total: Government Grants and Subsidies	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1 857 000.00**	**-**	**-**
Sundry Income	471 830.00	-	-	-	-	-	-	-	-	-
Clearance / Valuation Certificates	49.00	-	49.00	-	-	-	-	-	-	-
Sub-Total: Other Income	**471 879**	**-**	**49**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL OPERATING INCOME	**471 879**	**-**	**49**	**-**	**-**	**-**	**-**	**1 857 000**	**-**	**-**
Summary: Operating Income EXCL Capital Revenue	471 879	-	49	-	-	-	-	1 857 000.00	-	-
NET OPERATING INCOME	**471 879**	**-**	**49**	**-**	**-**	**-**	**-**	**1 857 000.00**	**-**	**-**

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
EXPENDITURE										
Basic Salaries	1 179 262	1 155 527	816 643	1 408 759	1 408 759	1 063 127	1 408 759	1 529 000.00	1 649 554.00	1 668 283.00
Industrial Council Levy	49	71	76	163	163	122	163	163.00	163.00	163.00
Leave Bonus	163 875	73 304	-	-	16 898	16 882	16 898	18 233.00	19 509.00	21 070.00
Redemption of Leave	-	20 860	-	-	-	-	-	-	-	-
Telephone Allowance	12 000	12 000	30 000	33 000	33 000	24 750	33 000	33 000.00	33 000.00	33 000.00
Travelling Allowance	120 000	120 000	168 000	168 000	168 000	126 000	168 000	168 000.00	168 000.00	168 000.00
UIF	1 923	1 689	1 785	3 782	3 782	2 677	3 782	3 860.00	3 860.00	3 860.00
Skills Development Levy	-	12 091	12 627	16 488	16 488	11 989	16 488	17 836.00	19 051.00	19 254.00
Medical Aid Fund	17 708	19 418	21 229	22 154	22 154	45 493	22 154	35 000.00	35 000.00	35 000.00
Pension Fund	106 480	129 800	149 160	202 752	202 752	152 226	202 752	206 275.00	209 644.00	213 765.00
Sub-Total: Remuneration of Employees	**1 601 297**	**1 544 760**	**1 199 520**	**1 855 098**	**1 871 996**	**1 443 266**	**1 871 996**	**2 011 367.00**	**2 137 781.00**	**2 162 395.00**
Computer Requirements / Services	2 388	1 681	494	4 754	4 754	526	4 754	4 836.00	5 102.00	5 372.00
Congresses / Professional Meetings	41 451	95 236	56 170	99 018	99 018	43 200	99 018	100 360.00	105 880.00	111 491.00
Fuel Miscellaneous	-	-	622	-	-	-	-	-	-	-
Entertainment	17 966	16 495	11 559	20 430	20 430	13 799	20 430	22 473.00	23 709.00	24 966.00
Marketing / Promotions / Advertisements	435	-	-	-	-	-	-	-	-	-
Periodicals / Reference Books / Magazines	492	803	817	858	858	361	858	872.00	920.00	969.00
Non Capital Assets	5 466	-	9 060	7 982	7 982	1 494	7 982	8 119.00	8 566.00	9 020.00
Rental	-	-	8 736	16 212	16 212	6 722	16 212	16 405.00	17 307.00	18 225.00
Stationery / Printing / Binding	7 552	-944	8 398	9 009	9 009	1 481	9 009	9 163.00	9 667.00	10 179.00
Stores and Materials	4 177	3 762	4 145	4 290	4 290	2 339	4 290	4 364.00	4 604.00	4 848.00
Telecommunications	28 606	25 365	18 838	35 492	35 492	13 450	35 492	35 705.00	37 669.00	39 665.00
Skills Development Levy	12 974	-	-	-	-	-	-	-	-	-
Sub-Total: General Expenditure	**121 506**	**142 398**	**118 839**	**198 045**	**198 045**	**83 373**	**198 045**	**202 297.00**	**213 424.00**	**224 735.00**
Contracted Services: General	-	510 315	1 107 193	2 000 000	2 000 000	500 087	2 000 000	3 657 000.00	1 899 000.00	1 999 647.00
Sub-Total: Contracted Services	**-**	**510 315**	**1 107 193**	**2 000 000**	**2 000 000**	**500 087**	**2 000 000**	**3 657 000.00**	**1 899 000.00**	**1 999 647.00**
R & M: Furniture	-	-	1 108	1 229	1 229	-	1 229	1 376.00	1 486.00	1 605.00
Sub-Total: Repairs and Maintenance	**-**	**-**	**1 108**	**1 229**	**1 229**	**-**	**1 229**	**1 376.00**	**1 486.00**	**1 605.00**
Depreciation Fixed Assets	23 942	18 382	10 870	26 476	26 476	19 857	26 476	29 000.00	31 900.00	35 090.00
Sub-Total: Depreciation	**23 942**	**18 382**	**10 870**	**26 476**	**26 476**	**19 857**	**26 476**	**29 000.00**	**31 900.00**	**35 090.00**
TOTAL OPERATING EXPENDITURE	**1 746 745**	**2 215 855**	**2 437 530**	**4 080 848**	**4 097 746**	**2 046 583**	**4 097 746**	**5 901 040.00**	**4 283 591.00**	**4 423 472.00**
NET OPERATING EXPENDITURE	**1 746 745**	**2 215 855**	**2 437 530**	**4 080 848**	**4 097 746**	**2 046 583**	**4 097 746**	**5 901 040.00**	**4 283 591.00**	**4 423 472.00**

ACCOUNTING SURPLUS / (DEFICIT)	**-1 274 866**	**-2 215 855**	**-2 437 481**	**-4 080 848**	**-4 097 746**	**-2 046 583**	**-4 097 746**	**-4 044 040.00**	**-4 283 591.00**	**-4 423 472.00**
Accounting Surplus / (Deficit) excl Capital Revenue	-1 274 866	-2 215 855	-2 437 481	-4 080 848	-4 097 746	-2 046 583	-4 097 746	-4 044 040.00	-4 283 591.00	-4 423 472.00
Contributions to Capital Budget										
Contribution to Capital Budget (Capital Replacement Reserve)	-	-	19 507	-	-	-	-	-	-	-
Offset Depreciation	-	-	-10 870	-26 476	-26 476	-	-26 476	-29 000.00	-32 000.00	-35 000.00
								-4 015 040.00		

MIDVAAL LOCAL MUNICIPALITY
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EXECUTIVE MAYOR

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
INCOME										
Contributions to Mayoral Charitable Fund	-	-	60 113.55	-	-	-	-	-	-	-
Sub-Total: Public Donations	**-**	**-**	**60 114**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Sundry Income	-	14 450.00	-	-	-	-	-	-	-	-
Sub-Total: Other Income	**-**	**14 450**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL OPERATING INCOME	**-**	**14 450**	**60 114**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Summary: Operating Income EXCL Capital Revenue	-	14 450	60 114	-	-	-	-	-	-	-
NET OPERATING INCOME	**-**	**14 450**	**60 114**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
EXPENDITURE										
Basic Salaries	881 221	769 065	280 477	1 292 394	1 698 674	974 666	1 698 674	2 257 213.00	2 384 137.00	2 574 868.00
Housing Subsidy	-	-	-	-	-	-	-	32 000.00	32 000.00	32 000.00
Industrial Council Levy	148	137	152	490	734	197	734	816.00	816.00	816.00
Leave Bonus	44 579	28 731	28 825	51 142	63 319	31 447	63 319	148 728.00	156 549.00	169 073.00
Overtime	46 210	59 465	73 093	84 141	200 000	121 705	200 000	80 000.00	80 000.00	80 000.00
Redemption of Leave	-	36 960	1 231	-	-	42 978	-	-	-	-
Telephone Allowance	10 800	5 550	9 084	9 600	16 800	9 207	16 800	19 200.00	19 200.00	19 200.00
Travelling Allowance	860	2 371	3 157	12 000	82 000	30 741	82 000	72 000.00	72 000.00	72 000.00
UIF	5 989	5 371	7 355	10 469	15 794	9 069	15 794	18 934.00	19 436.00	20 049.00
Skills Development Levy	-	8 234	11 334	14 170	21 076	11 681	21 076	27 632.00	28 980.00	31 012.00
Medical Aid Fund	16 852	27 700	43 571	63 900	65 729	33 001	65 729	246 067.00	246 067.00	246 067.00
Pension Fund	117 689	74 083	77 078	178 359	297 064	101 824	297 064	358 619.00	376 885.00	407 036.00
Sub-Total: Remuneration of Employees	**1 124 347**	**1 017 667**	**535 357**	**1 716 665**	**2 461 190**	**1 366 516**	**2 461 190**	**3 261 209.00**	**3 416 070.00**	**3 652 121.00**
Computer Requirements / Services	5 601	428	-	920	920	-	920	936.00	987.00	1 040.00
Congresses / Professional Meetings	433 830	399 240	430 609	391 240	507 308	259 961	507 308	397 580.00	419 447.00	441 678.00
Fuel Miscellaneous	-	-	18 126	63 626	63 626	25 280	63 626	66 585.00	70 247.00	73 970.00
Fleet - E-toll	-	-	-	16 000	16 000	-	16 000	15 440.00	16 289.00	17 153.00
Entertainment	27 535	31 795	30 465	52 655	105 310	47 906	105 310	57 921.00	61 107.00	64 345.00
Legal Expenses	-	-	258 004	1 286 208	2 086 208	1 042 031	2 086 208	1 307 575.00	1 379 492.00	1 452 605.00
Mayoral Donations	224 666	207 510	222 246	190 620	190 620	95 985	190 620	193 000.00	203 615.00	214 407.00
Non Capital Assets	14 637	8 800	10 297	22 980	22 980	799	22 980	23 160.00	24 434.00	25 729.00
Rental	-	-	-	-	-	-	-	300 000.00	100 000.00	100 000.00
Stationery / Printing / Binding	1 287	4 830	4 424	4 829	9 174	6 332	9 174	4 912.00	5 182.00	5 457.00
Stores and Materials	19 628	11 987	18 058	23 920	23 920	5 932	23 920	24 125.00	25 452.00	26 801.00
Skills Development Levy	8 566	-	-	-	-	-	-	-	-	-
Sub-Total: General Expenditure	**735 750**	**664 590**	**992 229**	**2 052 998**	**3 026 066**	**1 484 226**	**3 026 066**	**2 391 234.00**	**2 306 252.00**	**2 423 185.00**
Interest: External Borrowings	-	-	-	-	-	-	-	27 354.00	30 843.00	23 794.00
Sub-Total: Interest External Borrowings	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**27 354.00**	**30 843.00**	**23 794.00**
Contracted Services: General	835 951	1 151 121	1 044 015	727 500	658 500	647 554	658 500	750 680.00	791 967.00	833 942.00
Sub-Total: Contracted Services	**835 951**	**1 151 121**	**1 044 015**	**727 500**	**658 500**	**647 554**	**658 500**	**750 680.00**	**791 967.00**	**833 942.00**
R & M: Buildings, Fences and Sites	8 308	770	1 622	5 160	5 160	-	5 160	5 779.00	6 241.00	6 740.00
Sub-Total: Repairs and Maintenance	**8 308**	**770**	**1 622**	**5 160**	**5 160**	**-**	**5 160**	**5 779.00**	**6 241.00**	**6 740.00**
TOTAL OPERATING EXPENDITURE	**2 704 357**	**2 834 148**	**2 573 223**	**4 502 323**	**6 150 916**	**3 498 296**	**6 150 916**	**6 436 256.00**	**6 551 373.00**	**6 939 782.00**
NET OPERATING EXPENDITURE	**2 704 357**	**2 834 148**	**2 573 223**	**4 502 323**	**6 150 916**	**3 498 296**	**6 150 916**	**6 436 256.00**	**6 551 373.00**	**6 939 782.00**

ACCOUNTING SURPLUS / (DEFICIT)	**-2 704 357**	**-2 819 698**	**-2 513 110**	**-4 502 323**	**-6 150 916**	**-3 498 296**	**-6 150 916**	**-6 436 256.00**	**-6 551 373.00**	**-6 939 782.00**
Accounting Surplus / (Deficit) excl Capital Revenue	-2 704 357	-2 819 698	-2 513 110	-4 502 323	-6 150 916	-3 498 296	-6 150 916	-6 436 256.00	-6 551 373.00	-6 939 782.00
Contributions to Capital Budget										
Contribution to Capital Budget (Capital Replacement Reserve)	-	-	-	-	224 724	-	224 724	-	-	-
Redemption of External Loans	-	-	-	-	-	-	-	46 267.00	67 318.00	74 367.00
BUDGET SURPLUS/ (DEFICIT)	**-2 704 357**	**-2 819 697.80**	**-2 513 109.61**	**-4 502 323.00**	**-6 375 640.00**	**-3 498 295.91**	**-6 375 640.00**	**-6 482 523.00**	**-6 618 691.00**	**-7 014 149.00**

MDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

COUNCILLORS

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
INCOME										
Specific Contribution towards Councillors (Equitable Share)	1 624 000.00	3 318 000.00	3 716 000.00	4 683 000	4 683 277	4 683 277.00	4 683 277.00	4 906 000.00	5 130 000.00	5 357 000.00
Sub-Total: National Grants (Opex)	**1 624 000**	**3 318 000**	**3 716 000**	**4 683 000**	**4 683 277**	**4 683 277**	**4 683 277**	**4 906 000.00**	**5 130 000.00**	**5 357 000.00**
Summary: Operating Transfers	1 624 000	3 318 000	3 716 000	4 683 000	4 683 277	4 683 277	4 683 277	4 906 000.00	5 130 000.00	5 357 000.00
Sub-Total: Government Grants and Subsidies	**1 624 000**	**3 318 000**	**3 716 000**	**4 683 000**	**4 683 277**	**4 683 277**	**4 683 277**	**4 906 000.00**	**5 130 000.00**	**5 357 000.00**
TOTAL OPERATING INCOME	**1 624 000**	**3 318 000**	**3 716 000**	**4 683 000**	**4 683 277**	**4 683 277**	**4 683 277**	**4 906 000**	**5 130 000**	**5 357 000**
Summary: Operating Income EXCL Capital Revenue	1 624 000	3 318 000	3 716 000	4 683 000	4 683 277	4 683 277	4 683 277	4 906 000.00	5 130 000.00	5 357 000.00
NET OPERATING INCOME	**1 624 000**	**3 318 000**	**3 716 000**	**4 683 000**	**4 683 277**	**4 683 277**	**4 683 277**	**4 906 000.00**	**5 130 000.00**	**5 357 000.00**

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
EXPENDITURE										
Allowances of Councillors	7 066 526	7 522 299	8 155 037	8 432 058	8 432 058	5 945 707	8 432 058	8 971 000.00	9 598 970.00	10 270 898.00
Telephone Allowance: Councillors	363 903	352 652	585 898	620 000	620 000	474 838	620 000	659 000.00	705 130.00	754 489.00
Sub-Total: Remuneration of Councillors	**7 430 429**	**7 874 951**	**8 740 935**	**9 052 058**	**9 052 058**	**6 420 545**	**9 052 058**	**9 630 000.00**	**10 304 100.00**	**11 025 387.00**
Computer Requirements / Services	11 148	2 816	3 895	7 358	7 358	-	7 358	7 484.00	7 896.00	8 314.00
Congresses / Professional Meetings	149 054	190 742	230 455	196 315	196 315	198 007	196 315	198 790.00	209 723.00	220 839.00
Entertainment	26 688	14 796	6 405	30 562	30 562	17 734	30 562	33 618.00	35 467.00	37 347.00
Membership Fees	352 000	500 000	2 826 347	1 700 000	1 769 000	1 768 763	1 769 000	2 214 000.00	2 323 372.00	2 420 011.00
Non Capital Assets	10 786	1 596	-	3 778	3 778	-	3 778	3 843.00	4 054.00	4 269.00
Stationery / Printing / Binding	495	1 149	1 748	5 119	5 119	228	5 119	5 206.00	5 492.00	5 783.00
Training	-	-	9 000	48 746	48 746	5 324	48 746	49 215.00	51 922.00	54 674.00
Sub-Total: General Expenditure	**550 171**	**711 099**	**3 077 849**	**1 991 878**	**2 060 878**	**1 990 056**	**2 060 878**	**2 512 156.00**	**2 637 926.00**	**2 751 237.00**
Depreciation Fixed Assets	26 178	20 385	7 097	99 557	99 557	74 668	99 557	110 000.00	121 000.00	133 100.00
Sub-Total: Depreciation	**26 178**	**20 385**	**7 097**	**99 557**	**99 557**	**74 668**	**99 557**	**110 000.00**	**121 000.00**	**133 100.00**
TOTAL OPERATING EXPENDITURE	**8 006 778**	**8 606 436**	**11 825 882**	**11 143 493**	**11 212 493**	**8 485 269**	**11 212 493**	**12 252 156.00**	**13 063 026.00**	**13 909 724.00**
NET OPERATING EXPENDITURE	**8 006 778**	**8 606 436**	**11 825 882**	**11 143 493**	**11 212 493**	**8 485 269**	**11 212 493**	**12 252 156.00**	**13 063 026.00**	**13 909 724.00**

ACCOUNTING SURPLUS / (DEFICIT)	**-6 382 778**	**-5 288 436**	**-8 109 882**	**-6 460 493**	**-6 529 216**	**-3 801 992**	**-6 529 216**	**-7 346 156.00**	**-7 933 026.00**	**-8 552 724.00**
Accounting Surplus / (Deficit) excl Capital Revenue	-6 382 778	-5 288 436	-8 109 882	-6 460 493	-6 529 216	-3 801 992	-6 529 216	-7 346 156.00	-7 933 026.00	-8 552 724.00
Contributions to Capital Budget										
Offset Depreciation	-	-	-7 097	-99 557	-99 557	-	-99 557	-110 000.00	-121 000.00	-133 000.00
BUDGET SURPLUS/ (DEFICIT)	**-6 382 778**	**-5 288 435.68**	**-8 102 784.52**	**-6 360 936.00**	**-6 429 659.00**	**-3 801 991.93**	**-6 429 659.00**	**-7 236 156.00**	**-7 812 026.00**	**-8 419 724.00**



SPEAKER

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
INCOME										
Municipal Systems Improvement Grant	210 000.00	200 000.00	200 000.00	-	-	-	-	-	-	-
Sub-Total: National Grants (Opex)	**210 000**	**200 000**	**200 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Summary: Operating Transfers	210 000	200 000	200 000	-	-	-	-	-	-	-
Sub-Total: Government Grants and Subsidies	**210 000**	**200 000**	**200 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Sundry Income	40 000.00	-	-	-	-	-	-	-	-	-
Sub-Total: Other Income	**40 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL OPERATING INCOME	**250 000**	**200 000**	**200 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Summary: Operating Income EXCL Capital Revenue	250 000	200 000	200 000	-	-	-	-	-	-	-
NET OPERATING INCOME	**250 000**	**200 000**	**200 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
EXPENDITURE										
Basic Salaries	997 866	1 030 668	588 747	1 267 086	1 244 221	875 105	1 244 221	1 445 740.00	1 570 973.00	1 696 651.00
Housing Subsidy	6 263	6 000	478	12 000	6 500	-	6 500	8 000.00	8 000.00	8 000.00
Industrial Council Levy	291	405	425	571	571	353	571	571.00	571.00	571.00
Leave Bonus	57 287	81 612	56 651	97 340	109 518	84 641	109 518	120 478.00	130 914.00	141 388.00
Overtime	55 934	46 249	99 139	94 476	150 000	84 232	150 000	80 000.00	80 000.00	80 000.00
Redemption of Leave	-	3 550	23 008	-	6 998	-	6 998	-	-	-
Telephone Allowance	9 600	9 600	8 300	9 600	9 600	7 200	9 600	9 600.00	9 600.00	9 600.00
Travelling Allowance	84 933	86 505	63 712	91 400	93 000	64 520	93 000	105 000.00	105 000.00	105 000.00
UIF	7 865	9 106	9 822	11 758	12 231	7 758	12 231	12 845.00	13 464.00	13 923.00
Skills Development Levy	-	11 907	12 543	15 593	16 652	11 125	16 652	18 120.00	19 476.00	20 838.00
Group Insurance	5 669	6 052	-	5 974	5 974	-	5 974	7 114.00	7 612.00	8 221.00
Medical Aid Fund	92 944	120 723	98 598	91 922	135 338	82 065	135 338	133 137.00	133 137.00	133 137.00
Pension Fund	211 380	221 096	203 134	268 008	276 492	175 496	276 492	296 783.00	329 594.00	355 962.00
Sub-Total: Remuneration of Employees	**1 530 031**	**1 633 474**	**1 164 558**	**1 965 728**	**2 067 095**	**1 392 495**	**2 067 095**	**2 237 388.00**	**2 408 341.00**	**2 573 291.00**
Computer Requirements / Services	1 742	9 806	3 905	11 037	11 037	-	11 037	10 615.00	11 199.00	11 792.00
Congresses / Professional Meetings	39 407	56 751	37 282	46 796	46 796	22 431	46 796	47 285.00	49 886.00	52 530.00
Elections	-	-	34 652	-	-	-	-	-	-	-
Fuel Miscellaneous	341	-	647	-	-	-	-	-	-	-
Fleet - Fuel	-	-	25 765	28 553	68 553	31 584	68 553	72 375.00	76 356.00	80 402.00
Fleet - Oil	-	-	-	125	125	-	125	127.00	134.00	141.00
Entertainment	8 880	5 937	4 977	50 849	50 849	26 732	50 849	55 934.00	59 010.00	62 138.00
License Fees	-	-	-	-	500	492	500	-	-	-
Mayoral Donations	-	29 500	5 500	5 849	5 849	500	5 849	5 949.00	6 276.00	6 609.00
Marketing / Promotions / Advertisements	35 448	73 697	55 407	76 974	76 974	49 696	76 974	78 165.00	82 464.00	86 835.00
Periodicals / Reference Books / Magazines	-	495	660	1 656	1 656	1 529	1 656	1 684.00	1 777.00	1 871.00
Non Capital Assets	1 833	10 574	13 010	48 656	48 656	-	48 656	29 215.00	30 822.00	32 455.00
Public Functions	27 432	124 240	182 999	183 948	183 948	78 101	183 948	186 245.00	196 488.00	206 902.00
Disaster Management Social Response	39 800	-	-	-	-	-	-	-	-	-
Rental	24 583	15 516	30 400	45 000	45 000	9 944	45 000	45 355.00	47 850.00	50 386.00
Stationery / Printing / Binding	26 654	24 758	47 294	50 394	50 394	17 591	50 394	51 145.00	53 958.00	56 818.00
Stores and Materials	5 093	5 472	15 482	5 518	15 518	8 114	15 518	5 612.00	5 921.00	6 234.00
Telecommunications	19 487	21 584	35 583	36 790	36 790	16 069	36 790	36 670.00	38 687.00	40 737.00
Ward Committees	243 769	891 465	906 511	1 005 969	965 969	827 685	965 969	1 022 900.00	1 079 160.00	1 136 355.00
Skills Development Levy	10 626	-	-	-	-	-	-	-	-	-
Sub-Total: General Expenditure	**485 095**	**1 269 796**	**1 400 075**	**1 598 114**	**1 608 614**	**1 090 468**	**1 608 614**	**1 649 276.00**	**1 739 988.00**	**1 832 205.00**
Contracted Services: Junior Councillors	-	4 461	17 851	-	-	-	-	-	-	-
Contracted Services: General	36 364	3 656	5 616	25 220	15 220	10 214	15 220	25 480.00	26 881.00	28 306.00
Contracted Services: MPAC	23 966	29 748	-	-	-	-	-	-	-	-
Sub-Total: Contracted Services	**60 330**	**37 865**	**23 466**	**25 220**	**15 220**	**10 214**	**15 220**	**25 480.00**	**26 881.00**	**28 306.00**
R & M: Furniture	-	473	4 858	34 572	34 572	4 858	34 572	38 000.00	41 040.00	44 323.00
R & M: Fleet Miscellaneous	-	-	1 083	6 605	6 605	5 034	6 605	7 398.00	7 990.00	8 629.00
Sub-Total: Repairs and Maintenance	**-**	**473**	**5 941**	**41 177**	**41 177**	**9 892**	**41 177**	**45 398.00**	**49 030.00**	**52 952.00**
Depreciation Fixed Assets	45 559	69 364	134 212	259 287	259 287	194 465	259 287	285 000.00	313 500.00	344 850.00
Sub-Total: Depreciation	**45 559**	**69 364**	**134 212**	**259 287**	**259 287**	**194 465**	**259 287**	**285 000.00**	**313 500.00**	**344 850.00**
TOTAL OPERATING EXPENDITURE	**2 121 016**	**3 010 972**	**2 728 252**	**3 889 526**	**3 991 393**	**2 697 535**	**3 991 393**	**4 242 542.00**	**4 537 740.00**	**4 831 604.00**
NET OPERATING EXPENDITURE	**2 121 016**	**3 010 972**	**2 728 252**	**3 889 526**	**3 991 393**	**2 697 535**	**3 991 393**	**4 242 542.00**	**4 537 740.00**	**4 831 604.00**

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
ACCOUNTING SURPLUS / (DEFICIT)	**-1 871 016**	**-2 810 972**	**-2 528 252**	**-3 889 526**	**-3 991 393**	**-2 697 535**	**-3 991 393**	**-4 242 542.00**	**-4 537 740.00**	**-4 831 604.00**
Accounting Surplus / (Deficit) excl Capital Revenue	-1 871 016	-2 810 972	-2 528 252	-3 889 526	-3 991 393	-2 697 535	-3 991 393	-4 242 542.00	-4 537 740.00	-4 831 604.00
Contributions to Capital Budget										
Contribution to Capital Budget (Capital Replacement Reserve)	-	-	-270 295	15 000	15 000	-	15 000	-	-	-
Offset Depreciation	-	-	-134 212	-259 287	-259 287	-	-259 287	-285 000.00	-314 000.00	-345 000.00
BUDGET SURPLUS/ (DEFICIT)	**-1 871 016**	**-2 810 971.73**	**-2 123 745.13**	**-3 645 239.00**	**-3 747 106.00**	**-2 697 534.63**	**-3 747 106.00**	**-3 957 542.00**	**-4 223 740.00**	**-4 486 604.00**

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

CORPORATE SERVICES

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
INCOME										
Public Donations (Capital Infrastructure)	-	-	-	-	230 000	-	230 000.00	-	-	-
Sub-Total: Public Donations	**-**	**-**	**-**	**-**	**230 000**	**-**	**230 000**	**-**	**-**	**-**
Summary: Capital Revenue	-	-	-	-	230 000	-	230 000	-	-	-
Sundry Income	-	-19 564.85	6 439.47	5 000	5 000	-	5 000.00	5 250.00	5 539.00	5 832.00
Telephone Income	141 522.49	143 418.77	157 184.65	180 000	180 000	94 628.43	180 000.00	189 000.00	199 395.00	209 963.00
Sub-Total: Other Income	**141 522**	**123 854**	**163 624**	**185 000**	**185 000**	**94 628**	**185 000**	**194 250.00**	**204 934.00**	**215 795.00**
TOTAL OPERATING INCOME	**141 522**	**123 854**	**163 624**	**185 000**	**415 000**	**94 628**	**415 000**	**194 250**	**204 934**	**215 795**
Summary: Operating Income EXCL Capital Revenue	141 522	123 854	163 624	185 000	185 000	94 628	185 000	194 250.00	204 934.00	215 795.00
NET OPERATING INCOME	**141 522**	**123 854**	**163 624**	**185 000**	**415 000**	**94 628**	**415 000**	**194 250.00**	**204 934.00**	**215 795.00**

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
EXPENDITURE										
Acting Allowance	-	-	-	5 000	5 000	-	5 000	5 000.00	5 000.00	5 000.00
Basic Salaries	5 591 510	5 653 205	3 812 398	5 697 006	5 638 198	4 248 640	5 638 198	6 442 621.00	7 012 703.00	7 733 309.00
Housing Subsidy	45 779	40 660	28 906	30 000	39 000	31 635	39 000	56 000.00	56 000.00	56 000.00
Industrial Council Levy	1 214	1 648	1 651	1 795	1 795	1 281	1 795	1 877.00	1 959.00	2 041.00
Leave Bonus	486 769	381 874	297 516	346 789	346 789	308 847	346 789	398 904.00	453 202.00	502 757.00
Overtime	13 613	9 705	11 920	41 341	40 000	7 155	40 000	40 000.00	40 000.00	40 000.00
Redemption of Leave	17 562	87 692	42 718	43 264	27 752	23 871	27 752	48 457.00	51 849.00	55 997.00
Telephone Allowance	69 389	61 491	73 550	72 600	72 600	54 450	72 600	72 600.00	72 600.00	72 600.00
Travelling Allowance	479 419	426 432	511 708	572 800	613 000	415 808	613 000	630 000.00	630 000.00	630 000.00
UIF	34 237	38 008	36 479	39 088	39 166	27 397	39 166	42 453.00	44 946.00	47 565.00
Skills Development Levy	-	61 756	61 206	70 505	69 833	49 554	69 833	81 028.00	87 179.00	93 663.00
Group Insurance	14 312	15 505	6 474	9 631	9 631	4 820	9 631	10 717.00	11 467.00	12 384.00
Medical Aid Fund	282 840	302 726	366 804	318 041	275 921	269 349	275 921	544 000.00	588 148.00	588 148.00
Pension Fund	893 640	875 353	893 001	967 897	957 312	706 412	957 312	1 094 000.00	1 201 723.00	1 326 587.00
Sub-Total: Remuneration of Employees	**7 930 284**	**7 956 055**	**6 144 331**	**8 215 757**	**8 135 997**	**6 149 219**	**8 135 997**	**9 467 657.00**	**10 256 776.00**	**11 166 051.00**
Computer Requirements / Services	6 588	6 148	8 227	11 037	11 037	-	11 037	10 615.00	11 199.00	11 792.00
Congresses / Professional Meetings	67 111	38 715	44 548	64 382	64 382	45 749	64 382	64 655.00	68 211.00	71 826.00
Fuel Miscellaneous	97 679	87 268	47 706	-	-	-	-	-	-	-
Fleet - Fuel	-	-	72 047	66 786	66 786	41 839	66 786	70 445.00	74 319.00	78 258.00
Fleet - Oil	-	-	-	601	601	-	601	611.00	645.00	679.00
Fuel Miscellaneous	-	-	7 811	4 050	14 050	9 174	14 050	14 475.00	15 271.00	16 080.00
Fleet - E-toll	-	-	-	16 000	16 000	-	16 000	15 440.00	16 289.00	17 153.00
Lease Agreements	7 120	-	-	-	-	-	-	-	-	-
Entertainment	13 293	10 534	10 817	19 800	19 800	10 819	19 800	21 780.00	22 978.00	24 196.00
Legal Expenses	601 777	912 526	853 840	1 065 566	1 065 566	540 116	1 065 566	1 083 695.00	1 143 298.00	1 203 893.00
License Fees	8 672	34 539	2 208	37 786	32 210	3 353	32 210	37 635.00	39 705.00	41 809.00
License Fees: SAMRO	-	-	-	-	5 076	4 504	5 076	5 143.00	5 426.00	5 713.00
Marketing / Promotions / Advertisements	91 040	208 577	108 933	160 955	160 955	73 066	160 955	163 085.00	172 055.00	181 174.00
Occupational Safety	19 706	35 279	-	-	-	-	-	-	-	-
Periodicals / Reference Books / Magazines	26 481	37 461	38 311	38 354	38 354	35 070	38 354	38 600.00	40 723.00	42 881.00
Postage	65 216	50 878	22 868	50 921	40 921	23 593	40 921	51 145.00	53 958.00	56 818.00
Non Capital Assets	70 618	28 047	42 541	44 193	44 193	13 772	44 193	44 390.00	46 831.00	49 314.00
Rental	807 448	734 480	729 292	881 768	881 768	534 813	881 768	896 485.00	945 792.00	995 919.00
Stationery / Printing / Binding	194 323	178 186	154 936	165 140	145 140	87 317	145 140	167 910.00	177 145.00	186 534.00
Stores and Materials	15 949	15 857	22 929	22 994	42 994	23 447	42 994	23 160.00	24 434.00	25 729.00
Telecommunications	186 859	139 408	144 182	153 948	153 948	96 339	153 948	156 330.00	164 928.00	173 669.00
Skills Development Levy	57 469	-	-	-	-	-	-	-	-	-
Sub-Total: General Expenditure	**2 337 350**	**2 517 903**	**2 311 197**	**2 804 281**	**2 803 781**	**1 542 971**	**2 803 781**	**2 865 599.00**	**3 023 207.00**	**3 183 437.00**
Interest: External Borrowings	1 302 862	1 239 810	1 173 356	1 099 649	1 099 649	563 889	1 099 649	17 763.00	20 028.00	15 451.00
Sub-Total: Interest External Borrowings	**1 302 862**	**1 239 810**	**1 173 356**	**1 099 649**	**1 099 649**	**563 889**	**1 099 649**	**17 763.00**	**20 028.00**	**15 451.00**
Contracted Services: General	395 000	181 654	230 419	101 850	101 850	92 825	101 850	104 860.00	110 627.00	116 491.00
Sub-Total: Contracted Services	**395 000**	**181 654**	**230 419**	**101 850**	**101 850**	**92 825**	**101 850**	**104 860.00**	**110 627.00**	**116 491.00**
R & M: Furniture	500	289	5 115	5 469	5 469	-	5 469	6 125.00	6 615.00	7 144.00
R & M: Fleet Miscellaneous	23 015	19 250	8 363	36 120	16 120	14 936	16 120	40 000.00	43 200.00	46 656.00
R & M: Fleet	-	-	29 465	-	20 000	3 568	20 000	-	-	-
Sub-Total: Repairs and Maintenance	**23 515**	**19 539**	**42 943**	**41 589**	**41 589**	**18 504**	**41 589**	**46 125.00**	**49 815.00**	**53 800.00**
Depreciation Fixed Assets	665 603	1 504 800	1 335 383	1 481 951	1 481 951	1 111 463	1 481 951	1 630 000.00	1 793 000.00	1 972 300.00
Sub-Total: Depreciation	**665 603**	**1 504 800**	**1 335 383**	**1 481 951**	**1 481 951**	**1 111 463**	**1 481 951**	**1 630 000.00**	**1 793 000.00**	**1 972 300.00**
TOTAL OPERATING EXPENDITURE	**12 654 613**	**13 419 760**	**11 237 628**	**13 745 077**	**13 664 817**	**9 478 871**	**13 664 817**	**14 132 004.00**	**15 253 453.00**	**16 507 530.00**
NET OPERATING EXPENDITURE	**12 654 613**	**13 419 760**	**11 237 628**	**13 745 077**	**13 664 817**	**9 478 871**	**13 664 817**	**14 132 004.00**	**15 253 453.00**	**16 507 530.00**

MIDVAAL LOCAL MUNICIPALITY
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FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
ACCOUNTING SURPLUS / (DEFICIT)	**-12 513 091**	**-13 295 907**	**-11 074 004**	**-13 560 077**	**-13 249 817**	**-9 384 242**	**-13 249 817**	**-13 937 754.00**	**-15 048 519.00**	**-16 291 735.00**
Accounting Surplus / (Deficit) excl Capital Revenue	-12 513 091	-13 295 907	-11 074 004	-13 560 077	-13 479 817	-9 384 242	-13 479 817	-13 937 754.00	-15 048 519.00	-16 291 735.00
Contributions to Capital Budget										
Contribution to Capital Budget (Capital Replacement Reserve)	-	-	-791 036	980 000	1 040 120	-	1 040 120	80 000.00	75 000.00	75 000.00
Contribution to Capital Budget (Grants & Contributions)	-	-	-	-	230 000	-	230 000	-	-	-
Redemption of External Loans	-	-	-	746 548	746 548	-	746 548	30 043.00	43 713.00	48 290.00
Offset Depreciation	-	-	-1 335 383	-1 481 951	-1 481 951	-	-1 481 951	-1 630 000.00	-1 793 000.00	-1 972 000.00
BUDGET SURPLUS/ (DEFICIT)	**-12 513 091**	**-13 295 906.51**	**-8 947 584.45**	**-13 804 674.00**	**-13 784 534.00**	**-9 384 242.39**	**-13 784 534.00**	**-12 417 797.00**	**-13 374 232.00**	**-14 443 025.00**



BUILDINGS

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
INCOME										
Rent of Facilities and Equipment	1 534 594.54	1 329 611.67	1 142 264.02	1 300 000	1 300 000	875 837.91	1 300 000.00	1 404 000.00	1 481 220.00	1 559 725.00
Sub-Total: Rent of Facilities and Equipment	**1 534 595**	**1 329 612**	**1 142 264**	**1 300 000**	**1 300 000**	**875 838**	**1 300 000**	**1 404 000.00**	**1 481 220.00**	**1 559 725.00**
TOTAL OPERATING INCOME	**1 534 595**	**1 329 612**	**1 142 264**	**1 300 000**	**1 300 000**	**875 838**	**1 300 000**	**1 404 000**	**1 481 220**	**1 559 725**
Summary: Operating Income EXCL Capital Revenue	1 534 595	1 329 612	1 142 264	1 300 000	1 300 000	875 838	1 300 000	1 404 000.00	1 481 220.00	1 559 725.00
NET OPERATING INCOME	**1 534 595**	**1 329 612**	**1 142 264**	**1 300 000**	**1 300 000**	**875 838**	**1 300 000**	**1 404 000.00**	**1 481 220.00**	**1 559 725.00**

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
EXPENDITURE										
Basic Salaries	742 192	833 979	650 004	960 856	960 856	616 215	960 856	887 488.00	1 189 515.00	1 284 676.00
Housing Subsidy	-	-	-	3 600	6 500	-	6 500	-	8 000.00	8 000.00
Industrial Council Levy	361	571	686	734	734	509	734	735.00	816.00	816.00
Leave Bonus	58 972	63 367	74 728	80 071	60 944	54 082	60 944	73 957.00	99 126.00	107 056.00
Overtime	29 246	28 857	40 605	63 105	60 000	34 840	60 000	60 000.00	60 000.00	60 000.00
Redemption of Leave	3 033	4 106	10 405	8 527	8 527	3 889	8 527	9 201.00	9 845.00	10 633.00
Telephone Allowance	4 800	4 800	4 800	4 800	4 800	1 277	4 800	-	-	-
Travelling Allowance	796	2 819	370	5 000	5 000	-	5 000	5 000.00	5 000.00	5 000.00
UIF	6 892	8 234	9 837	9 899	9 814	7 028	9 814	9 706.00	12 316.00	13 147.00
Skills Development Levy	-	8 476	10 101	11 033	10 786	6 877	10 786	9 949.00	13 748.00	14 786.00
Medical Aid Fund	42 295	41 440	47 419	45 454	45 454	23 161	45 454	24 278.00	68 278.00	68 278.00
Pension Fund	144 985	167 326	197 769	215 486	215 486	134 164	215 486	196 139.00	253 052.00	273 296.00
Sub-Total: Remuneration of Employees	**1 033 572**	**1 163 975**	**1 046 724**	**1 408 565**	**1 388 901**	**882 043**	**1 388 901**	**1 276 453.00**	**1 719 696.00**	**1 845 688.00**
Congresses / Professional Meetings	-	-	300	300	300	-	300	305.00	322.00	339.00
Non Capital Assets	-	110 295	87 427	89 418	89 418	42 364	89 418	90 710.00	95 699.00	100 771.00
Stores and Materials	32 977	48 655	55 973	36 790	36 790	36 566	36 790	36 670.00	38 687.00	40 737.00
Uniforms / Protective Clothing	12 538	13 297	32 128	26 123	31 123	15 393	31 123	26 055.00	27 488.00	28 945.00
Skills Development Levy	7 216	-	-	-	-	-	-	-	-	-
Sub-Total: General Expenditure	**52 731**	**172 246**	**175 828**	**152 631**	**157 631**	**94 323**	**157 631**	**153 740.00**	**162 196.00**	**170 792.00**
Interest: External Borrowings	-	-	-	-	-	-	-	1 020 913.00	928 930.00	828 565.00
Sub-Total: Interest External Borrowings	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1 020 913.00**	**928 930.00**	**828 565.00**
Contracted Services: General	249 429	184 359	173 811	135 800	135 800	112 131	135 800	140 140.00	147 848.00	155 684.00
Sub-Total: Contracted Services	**249 429**	**184 359**	**173 811**	**135 800**	**135 800**	**112 131**	**135 800**	**140 140.00**	**147 848.00**	**155 684.00**
R & M: Buildings, Fences and Sites	484 079	657 001	947 646	2 880 000	2 850 000	1 395 390	2 850 000	-	-	-
Sub-Total: Repairs and Maintenance	**484 079**	**657 001**	**947 646**	**2 880 000**	**2 850 000**	**1 395 390**	**2 850 000**	**-**	**-**	**-**
Depreciation Fixed Assets	3 072	3 165	1 504	47 044	47 044	35 283	47 044	52 000.00	57 200.00	62 920.00
Sub-Total: Depreciation	**3 072**	**3 165**	**1 504**	**47 044**	**47 044**	**35 283**	**47 044**	**52 000.00**	**57 200.00**	**62 920.00**
TOTAL OPERATING EXPENDITURE	**1 822 883**	**2 180 746**	**2 345 513**	**4 624 040**	**4 579 376**	**2 519 170**	**4 579 376**	**2 643 246.00**	**3 015 870.00**	**3 063 649.00**
Departmental Charges: Electricity	38 138	182 651	337 662	245 388	245 388	479 842	245 388	280 331.00	314 531.00	352 904.00
Departmental Charges: Sewerage	-	920	-	1 796	1 796	-	1 796	1 940.00	2 095.00	2 263.00
Departmental Charges: Water	47 717	106 661	278 205	166 254	166 254	49 229	166 254	188 698.00	214 229.00	243 214.00
Departmental Charges: Refuse	243 721	994 076	920 993	1 780 082	1 780 082	530 665	1 780 082	1 922 489.00	2 076 288.00	2 242 391.00
Sub-Total: Departmental Charges	**329 576**	**1 284 308**	**1 536 859**	**2 193 520**	**2 193 520**	**1 059 736**	**2 193 520**	**2 393 458**	**2 607 143**	**2 840 772**
NET OPERATING EXPENDITURE	**2 152 459**	**3 465 054**	**3 882 373**	**6 817 560**	**6 772 896**	**3 578 906**	**6 772 896**	**5 036 704.00**	**5 623 013.00**	**5 904 421.00**

ACCOUNTING SURPLUS / (DEFICIT)	**-617 864**	**-2 135 443**	**-2 740 109**	**-5 517 560**	**-5 472 896**	**-2 703 068**	**-5 472 896**	**-3 632 704.00**	**-4 141 793.00**	**-4 344 696.00**
Accounting Surplus / (Deficit) excl Capital Revenue	-617 864	-2 135 443	-2 740 109	-5 517 560	-5 472 896	-2 703 068	-5 472 896	-3 632 704.00	-4 141 793.00	-4 344 696.00
Contributions to Capital Budget										
Contribution to Capital Budget (Capital Replacement Reserve)	-	-	-68 481	75 000	100 000	-	100 000	-	600 000.00	-
Redemption of External Loans	-	-	-	-	-	-	-	825 284.00	917 267.00	1 017 632.00
Offset Depreciation	-	-	-1 504	-47 044	-47 044	-	-47 044	-52 000.00	-57 000.00	-63 000.00
BUDGET SURPLUS/ (DEFICIT)	**-617 864**	**-2 135 442.72**	**-2 670 123.73**	**-5 545 516.00**	**-5 525 852.00**	**-2 703 068.29**	**-5 525 852.00**	**-4 405 988.00**	**-5 602 060.00**	**-5 299 328.00**

MIDVAAL LOCAL MUNICIPALITY
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PUBLIC RELATIONS OFFICER

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
INCOME										
TOTAL OPERATING INCOME	-	-	-	-	-	-	-	-	-	-
Summary: Operating Income EXCL Capital Revenue	-	-	-	-	-	-	-	-	-	-
NET OPERATING INCOME	-	-	-	-	-	-	-	-	-	-

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
EXPENDITURE										
Computer Requirements / Services	-	217	7 272	9 197	9 197	4 062	9 197	9 355.00	9 870.00	10 393.00
Marketing / Promotions / Advertisements	316 874	662 924	619 459	619 515	611 515	437 623	611 515	629 180.00	663 785.00	698 965.00
Non Capital Assets	-	-	13 363	14 731	14 731	1 951	14 731	14 475.00	15 271.00	16 080.00
Public Functions	34 328	43 900	51 597	55 184	58 184	54 622	58 184	55 970.00	59 048.00	62 178.00
Stationery / Printing / Binding	10 690	1 927	39 032	48 286	48 286	8 066	48 286	48 250.00	50 904.00	53 602.00
Sub-Total: General Expenditure	**361 892**	**708 968**	**730 723**	**746 913**	**741 913**	**506 323**	**741 913**	**757 230.00**	**798 878.00**	**841 218.00**
Depreciation Fixed Assets	-	-	-	20 550	20 550	15 413	20 550	23 000.00	25 300.00	27 830.00
Sub-Total: Depreciation	**-**	**-**	**-**	**20 550**	**20 550**	**15 413**	**20 550**	**23 000.00**	**25 300.00**	**27 830.00**
TOTAL OPERATING EXPENDITURE	**361 892**	**708 968**	**730 723**	**767 463**	**762 463**	**521 735**	**762 463**	**780 230.00**	**824 178.00**	**869 048.00**
NET OPERATING EXPENDITURE	**361 892**	**708 968**	**730 723**	**767 463**	**762 463**	**521 735**	**762 463**	**780 230.00**	**824 178.00**	**869 048.00**

ACCOUNTING SURPLUS / (DEFICIT)	**-361 892**	**-708 968**	**-730 723**	**-767 463**	**-762 463**	**-521 735**	**-762 463**	**-780 230.00**	**-824 178.00**	**-869 048.00**
Accounting Surplus / (Deficit) excl Capital Revenue	-361 892	-708 968	-730 723	-767 463	-762 463	-521 735	-762 463	-780 230.00	-824 178.00	-869 048.00
Contributions to Capital Budget										
Offset Depreciation	-	-	-	-20 550	-20 550	-	-20 550	-23 000.00	-25 000.00	-28 000.00
BUDGET SURPLUS/ (DEFICIT)	**-361 892**	**-708 967.71**	**-730 722.64**	**-746 913.00**	**-741 913.00**	**-521 735.37**	**-741 913.00**	**-757 230.00**	**-799 178.00**	**-841 048.00**

MDVAAL LOCAL MUNICIPALITY
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PMS

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
INCOME										
TOTAL OPERATING INCOME	-	-	-	-	-	-	-	-	-	-
Summary: Operating Income EXCL Capital Revenue	-	-	-	-	-	-	-	-	-	-
NET OPERATING INCOME	-	-	-	-	-	-	-	-	-	-

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
EXPENDITURE										
Basic Salaries	-	-	294 320	1 249 689	901 827	553 887	901 827	1 077 961.00	1 153 418.00	1 245 692.00
Housing Subsidy	-	-	11 472	12 000	13 000	9 396	13 000	24 000.00	24 000.00	24 000.00
Industrial Council Levy	-	-	222	326	326	183	326	326.00	326.00	326.00
Leave Bonus	-	-	57 630	60 717	60 717	19 109	60 717	89 830.00	96 118.00	103 808.00
Overtime	-	-	-	10 335	10 000	-	10 000	10 000.00	10 000.00	10 000.00
Redemption of Leave	-	-	2 745	-	-	-	-	-	-	-
Telephone Allowance	-	-	5 400	16 800	13 200	5 400	13 200	19 200.00	19 200.00	19 200.00
Travelling Allowance	-	-	69 445	68 000	80 000	52 741	80 000	160 000.00	160 000.00	160 000.00
UIF	-	-	5 205	7 170	7 170	4 015	7 170	7 287.00	7 287.00	7 287.00
Skills Development Levy	-	-	8 063	14 547	11 162	6 474	11 162	14 705.00	15 522.00	16 522.00
Group Insurance	-	-	5 450	5 826	5 826	4 365	5 826	6 286.00	6 726.00	7 264.00
Medical Aid Fund	-	-	54 163	47 448	47 448	54 806	47 448	99 486.00	99 486.00	99 486.00
Pension Fund	-	-	141 203	160 292	183 161	121 855	183 161	216 511.00	231 667.00	250 200.00
Sub-Total: Remuneration of Employees	**-**	**-**	**655 319**	**1 653 150**	**1 333 837**	**832 233**	**1 333 837**	**1 725 592.00**	**1 825 750.00**	**1 945 785.00**
Computer Requirements / Services	5 169	5 182	-	1 733	1 733	-	1 733	1 763.00	1 860.00	1 959.00
Congresses / Professional Meetings	580	2 599	7 009	9 197	9 197	3 826	9 197	9 355.00	9 870.00	10 393.00
Marketing / Promotions / Advertisements	-	7 719	-	-	-	-	-	-	-	-
Stationery / Printing / Binding	4 469	4 814	1 188	2 287	2 287	483	2 287	2 326.00	2 454.00	2 584.00
Stores and Materials	4 484	4 742	2 525	2 378	2 378	793	2 378	2 418.00	2 551.00	2 686.00
Sub-Total: General Expenditure	**14 702**	**25 055**	**10 722**	**15 595**	**15 595**	**5 102**	**15 595**	**15 862.00**	**16 735.00**	**17 622.00**
Contracted Services: General	811 374	1 098 547	1 195 333	1 608 454	1 608 454	897 978	1 608 454	1 661 100.00	1 752 461.00	1 845 341.00
Sub-Total: Contracted Services	**811 374**	**1 098 547**	**1 195 333**	**1 608 454**	**1 608 454**	**897 978**	**1 608 454**	**1 661 100.00**	**1 752 461.00**	**1 845 341.00**
TOTAL OPERATING EXPENDITURE	**826 076**	**1 123 603**	**1 861 373**	**3 277 199**	**2 957 886**	**1 735 313**	**2 957 886**	**3 402 554.00**	**3 594 946.00**	**3 808 748.00**
NET OPERATING EXPENDITURE	**826 076**	**1 123 603**	**1 861 373**	**3 277 199**	**2 957 886**	**1 735 313**	**2 957 886**	**3 402 554.00**	**3 594 946.00**	**3 808 748.00**

ACCOUNTING SURPLUS / (DEFICIT)	**-826 076**	**-1 123 603**	**-1 861 373**	**-3 277 199**	**-2 957 886**	**-1 735 313**	**-2 957 886**	**-3 402 554.00**	**-3 594 946.00**	**-3 808 748.00**
Accounting Surplus / (Deficit) excl Capital Revenue	-826 076	-1 123 603	-1 861 373	-3 277 199	-2 957 886	-1 735 313	-2 957 886	-3 402 554.00	-3 594 946.00	-3 808 748.00
Contributions to Capital Budget										
BUDGET SURPLUS/ (DEFICIT)	**-826 076**	**-1 123 602.62**	**-1 861 372.91**	**-3 277 199.00**	**-2 957 886.00**	**-1 735 313.01**	**-2 957 886.00**	**-3 402 554.00**	**-3 594 946.00**	**-3 808 748.00**

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IT

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
INCOME										
Sedibeng Capital Grants	794 333.00	-	-	-	-	-	-	-	-	-
Sub-Total: District Municipality Grants	**794 333**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Summary: Capital Transfers (DORA)	794 333	-	-	-	-	-	-	-	-	-
Summary: Capital Revenue	794 333	-	-	-	-	-	-	-	-	-
Sub-Total: Government Grants and Subsidies	**794 333**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Sundry Income	-	154 003.08	-	-	-	-	-	-	-	-
Sub-Total: Other Income	**-**	**154 003**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL OPERATING INCOME	**794 333**	**154 003**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Summary: Operating Income EXCL Capital Revenue	-	154 003	-	-	-	-	-	-	-	-
NET OPERATING INCOME	**794 333**	**154 003**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
EXPENDITURE										
Basic Salaries	-	-	389 674	584 543	657 611	458 244	657 611	893 151.00	1 591 996.00	1 719 356.00
Industrial Council Levy	-	-	305	326	408	244	408	408.00	572.00	572.00
Leave Bonus	-	-	45 572	48 712	54 801	-	54 801	62 921.00	132 666.00	143 280.00
Overtime	-	-	-	-	14 000	-	14 000	12 000.00	12 000.00	12 000.00
Standby Allowance	-	-	23 093	50 000	50 000	25 081	50 000	24 000.00	24 000.00	24 000.00
Telephone Allowance	-	-	4 000	-	27 000	18 000	27 000	24 000.00	24 000.00	24 000.00
UIF	-	-	6 418	6 333	7 394	5 350	7 394	9 650.00	13 510.00	13 510.00
Skills Development Levy	-	-	6 418	7 084	8 146	5 437	8 146	10 853.00	20 239.00	21 619.00
Medical Aid Fund	-	-	67 832	75 169	75 169	67 248	75 169	105 241.00	149 241.00	149 241.00
Pension Fund	-	-	98 436	105 218	118 370	82 484	118 370	160 767.00	286 559.00	309 484.00
Sub-Total: Remuneration of Employees	**-**	**-**	**641 748**	**877 385**	**1 012 899**	**662 088**	**1 012 899**	**1 302 991.00**	**2 380 783.00**	**2 543 062.00**
Computer Requirements / Services	31 864	85 482	47 036	48 250	223 250	180 606	223 250	48 250.00	50 904.00	53 602.00
Congresses / Professional Meetings	-	-	450	450	450	-	450	457.00	482.00	508.00
Non Capital Assets	28 905	45 005	38 246	44 193	44 193	31 301	44 193	44 390.00	46 831.00	49 314.00
Stationery / Printing / Binding	3 391	2 348	562	4 829	4 829	2 319	4 829	4 912.00	5 182.00	5 457.00
Stores and Materials	4 065	7 748	4 841	9 658	9 658	6 570	9 658	9 650.00	10 181.00	10 720.00
Telecommunications	14 005	17 018	16 688	16 769	16 769	8 640	16 769	16 405.00	17 307.00	18 225.00
Sub-Total: General Expenditure	**82 230**	**157 601**	**107 823**	**124 149**	**299 149**	**229 437**	**299 149**	**124 064.00**	**130 887.00**	**137 826.00**
Contracted Services: General	1 604 852	2 151 104	1 833 670	2 704 880	2 529 880	1 358 155	2 529 880	2 793 000.00	2 946 615.00	3 102 786.00
Sub-Total: Contracted Services	**1 604 852**	**2 151 104**	**1 833 670**	**2 704 880**	**2 529 880**	**1 358 155**	**2 529 880**	**2 793 000.00**	**2 946 615.00**	**3 102 786.00**
R & M: Furniture	2 049	2 784	1 950	16 485	16 485	2 000	16 485	18 000.00	19 440.00	20 995.00
R & M: IT Equipment and Back-ups	-	22 195	79 304	82 426	82 426	61 870	82 426	92 000.00	99 360.00	107 309.00
Sub-Total: Repairs and Maintenance	**2 049**	**24 979**	**81 254**	**98 911**	**98 911**	**63 870**	**98 911**	**110 000.00**	**118 800.00**	**128 304.00**
Depreciation Fixed Assets	210 677	212 586	330 899	500 331	500 331	375 248	500 331	550 000.00	605 000.00	665 500.00
Sub-Total: Depreciation	**210 677**	**212 586**	**330 899**	**500 331**	**500 331**	**375 248**	**500 331**	**550 000.00**	**605 000.00**	**665 500.00**
TOTAL OPERATING EXPENDITURE	**1 899 809**	**2 546 270**	**2 995 394**	**4 305 656**	**4 441 170**	**2 688 798**	**4 441 170**	**4 880 055.00**	**6 182 085.00**	**6 577 478.00**
NET OPERATING EXPENDITURE	**1 899 809**	**2 546 270**	**2 995 394**	**4 305 656**	**4 441 170**	**2 688 798**	**4 441 170**	**4 880 055.00**	**6 182 085.00**	**6 577 478.00**

ACCOUNTING SURPLUS / (DEFICIT)	**-1 105 476**	**-2 392 267**	**-2 995 394**	**-4 305 656**	**-4 441 170**	**-2 688 798**	**-4 441 170**	**-4 880 055.00**	**-6 182 085.00**	**-6 577 478.00**
Accounting Surplus / (Deficit) excl Capital Revenue	-1 899 809	-2 392 267	-2 995 394	-4 305 656	-4 441 170	-2 688 798	-4 441 170	-4 880 055.00	-6 182 085.00	-6 577 478.00
Contributions to Capital Budget										
Contribution to Capital Budget (Capital Replacement Reserve)	-	-	8 307	470 000	470 000	-	470 000	500 000.00	500 000.00	500 000.00
Contribution to Capital Budget (Grants & Contributions)	794 333	-	-	-	-	-	-	-	-	-
Offset Depreciation	-	-	-330 899	-500 331	-500 331	-	-500 331	-550 000.00	-605 000.00	-666 000.00
BUDGET SURPLUS/ (DEFICIT)	**-1 899 809**	**-2 392 267.16**	**-2 672 801.68**	**-4 275 325.00**	**-4 410 839.00**	**-2 688 798.10**	**-4 410 839.00**	**-4 830 055.00**	**-6 077 085.00**	**-6 411 478.00**

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

FINANCE

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
INCOME										
Property Rates: Commercial	135 979 804.94	153 069 162.99	169 567 600.79	188 679 659.00	40 429 659.00	80 359 129.91	40 429 659.00	43 664 032.00	47 157 155.00	50 929 727.00
Property Rates: Residential	-	-	-	-	141 000 000.00	55 680 020.02	141 000 000.00	156 480 000.00	168 998 400.00	182 518 272.00
Property Rates: State	-	-	-	-	3 850 000.00	1 670 938.06	3 850 000.00	4 158 000.00	4 490 640.00	4 849 891.00
Property Rates: Municipal	-	-	-	-	1 000 000.00	420 925.68	1 000 000.00	1 080 000.00	1 166 400.00	1 259 712.00
Property Rates: Agriculture	-	-	-	-	5 900 000.00	7 639 153.08	5 900 000.00	6 372 000.00	6 881 760.00	7 432 301.00
Property Rates: Other	-	-	-	-	500 000.00	1 509 011.85	500 000.00	540 000.00	583 200.00	629 856.00
Less: Income Foregone - Ass Rates Residential Rebate (first R75 000)	-	-	-16 524 731.03	-32 075 487	-32 075 487.00	-19 386 978.16	-32 075 487.00	-34 641 526.00	-37 412 848.00	-40 405 876.00
Less: Income Foregone - Ass Rates Res Improvements Rebate (46,5%)	-	-	-41 933 562.85	-30 506 747	-30 506 747.00	-26 935 845.61	-30 506 747.00	-32 947 287.00	-35 583 070.00	-38 429 716.00
Less: Income Foregone - Pensioners Rebate	-	-	-612 109.65	-	-	-	-	-	-	-
Less: Income Foregone - Indigent Subsidy	-	-	-4 200 850.91	-	-	-	-	-	-	-
Less: Income Foregone - Other	-45 846 965.38	-56 568 075.45	1 082.54	-	-	-	-	-	-	-
Sub-Total: Property Rates	**90 132 840**	**96 501 087.54**	**106 297 428.89**	**126 097 425.00**	**130 097 425.00**	**100 956 354.83**	**130 097 425.00**	**144 705 219.00**	**156 281 637.00**	**168 784 167.00**
Financial Management Grant	-	37 000.00	58 000.00	100 000	100 000	100 000.00	100 000.00	-	-	-
Sub-Total: National Grants (Capex)	**-**	**37 000**	**58 000**	**100 000**	**100 000**	**100 000**	**100 000**	**-**	**-**	**-**
Equitable Share Grant	5 585 170.00	6 078 000.00	4 999 742.00	5 664 750	-	-	-	6 563 486.00	7 289 372.00	16 268 372.00
Municipal Systems Improvement Grant	590 000.00	800 000.00	690 000.00	934 000	934 000	934 000.00	934 000.00	930 000.00	975 000.00	1 033 000.00
Financial Management Grant	1 250 000.00	1 213 000.00	642 000.00	1 350 000	1 350 000	1 350 000.00	1 350 000.00	1 450 000.00	1 475 000.00	1 550 000.00
Sub-Total: National Grants (Opex)	**7 425 170**	**8 091 000**	**6 331 742**	**7 948 750**	**2 284 000**	**2 284 000**	**2 284 000**	**8 943 486.00**	**9 739 372.00**	**18 851 372.00**
Summary: Operating Transfers	7 425 170	8 091 000	6 331 742	7 948 750	2 284 000	2 284 000	2 284 000	8 943 486.00	9 739 372.00	18 851 372.00
Summary: Capital Transfers (DORA)	-	37 000	58 000	100 000	100 000	100 000	100 000	-	-	-
Summary: Capital Revenue	-	37 000	58 000	100 000	100 000	100 000	100 000	-	-	-
Sub-Total: Government Grants and Subsidies	**7 425 170**	**8 128 000**	**6 389 742**	**8 048 750**	**2 384 000**	**2 384 000**	**2 384 000**	**8 943 486.00**	**9 739 372.00**	**18 851 372.00**
Interest on Debtors Accounts	7 687 719.38	7 119 809.87	6 048 614.58	4 000 000	7 000 000	7 683 456.72	7 000 000.00	6 000 000.00	6 330 000.00	6 665 490.00
Interest on Bank and Investments	1 157 216.60	2 036 636.48	4 850 916.01	2 000 000	3 300 000	4 063 326.83	3 300 000.00	4 000 000.00	3 000 000.00	3 000 000.00
Sub-Total: Interest Received	**8 844 936**	**9 156 446**	**10 899 531**	**6 000 000**	**10 300 000**	**11 746 784**	**10 300 000**	**10 000 000.00**	**9 330 000.00**	**9 665 490.00**
Access to Information / Copies / Faxes	66 868.24	53 075.81	50 128.64	50 000	50 000	49 479.26	50 000.00	52 500.00	55 388.00	58 323.00
Cemetery Income	161.40	-	-	-	-	-	-	-	-	-
Lost Tokens	-	-	-	561	561	-	561.00	589.00	621.00	654.00
Valuation Roll Enquiries	877.20	-	-	898	898	-	898.00	943.00	995.00	1 048.00
Sundry Income	296 859.93	2 920 098.60	2 274 413.54	1 337 080	1 337 080	85 762.22	1 337 080.00	1 403 934.00	1 481 150.00	1 559 651.00
Surplus Cash	2 665.51	2 173.33	6 650.70	3 370	3 370	1 749.28	3 370.00	3 539.00	3 734.00	3 932.00
SCM Tender Deposits	64 649.00	109 900.00	84 200.00	73 034	73 036	64 438.60	73 036.00	76 686.00	80 904.00	85 192.00
Insurance Income	542 981.00	-	160 114.52	-	906 766	429 513.50	906 766.00	1 000 000.00	1 055 000.00	1 110 915.00
Stock Adjustments (Surplusses)	-	-	886 349.15	-	-	-	-	-	-	-
Dishonoured Cheques	3 791.50	2 219.00	2 875.00	4 240	4 240	1 594.50	4 240.00	4 452.00	4 697.00	4 946.00
Clearance / Valuation Certificates	91 403.00	-	109 718.45	106 000	106 000	78 482.62	106 000.00	111 300.00	117 422.00	123 645.00
Postage Fees Recovered	-	-	-	-	180 000	158 285.10	180 000.00	400 000.00	422 000.00	444 366.00
Bad Debts Recovered	-	-	-	-	-	27 072.38	-	-	-	-
Sub-Total: Other Income	**1 070 257**	**3 087 467**	**3 574 450**	**1 575 183**	**2 661 951**	**896 377**	**2 661 951**	**3 053 943.00**	**3 221 911.00**	**3 392 672.00**
Gain on Disposal of Assets	-	-	456 342.34	-	-	-	-	100 000.00	100 000.00	100 000.00
Sub-Total: Gains on Disposal of Assets	**-**	**-**	**456 342**	**-**	**-**	**-**	**-**	**100 000.00**	**100 000.00**	**100 000.00**
TOTAL OPERATING INCOME	**107 473 202**	**116 873 001**	**127 617 494**	**141 721 358**	**145 443 376**	**115 983 516**	**145 443 376**	**166 802 648**	**178 672 920**	**200 793 701**
Summary: Operating Income EXCL Capital Revenue	107 473 202	116 836 001	127 559 494	141 621 358	145 343 376	115 883 516	145 343 376	166 802 648.00	178 672 920.00	200 793 701.00
NET OPERATING INCOME	**107 473 202**	**116 873 001**	**127 617 494**	**141 721 358**	**145 443 376**	**115 983 516**	**145 443 376**	**166 802 648.00**	**178 672 920.00**	**200 793 701.00**

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
EXPENDITURE										
Acting Allowance	-	-	-	-	5 000	-	5 000	-	10 000.00	10 000.00
Basic Salaries	9 053 684	10 777 467	7 763 971	13 054 871	13 011 405	9 124 043	13 011 405	14 305 368.00	15 616 520.00	16 906 283.00
Housing Subsidy	121 236	108 074	102 702	151 500	154 500	83 991	154 500	209 500.00	233 500.00	241 500.00
Industrial Council Levy	2 300	3 439	3 975	5 632	5 632	3 349	5 632	5 632.00	5 632.00	5 713.00
Leave Bonus	731 235	745 037	737 047	882 536	812 496	575 794	812 496	1 087 383.00	1 164 949.00	1 271 444.00
Overtime	27 537	33 890	71 316	53 500	130 000	81 951	130 000	60 000.00	60 000.00	60 000.00
Redemption of Leave	-	265 392	171 381	98 827	14 395	49 644	14 395	96 379.00	103 126.00	111 376.00
Standby Allowance	-	-	56 161	30 000	30 000	67 137	30 000	30 000.00	30 000.00	30 000.00
Telephone Allowance	35 375	39 214	86 300	87 300	103 800	75 356	103 800	108 000.00	108 000.00	108 000.00
Travelling Allowance	589 468	729 266	988 756	1 155 700	1 231 300	831 438	1 231 300	1 418 278.00	1 418 278.00	1 418 278.00
UIF	69 958	79 824	92 851	110 985	110 834	73 863	110 834	117 672.00	120 562.00	125 493.00
Skills Development Levy	-	117 276	131 492	164 925	164 596	108 805	164 596	189 682.00	200 169.00	214 295.00
Group Insurance	42 076	37 110	32 261	44 684	44 684	22 614	44 684	48 299.00	51 680.00	55 814.00
Medical Aid Fund	808 768	1 038 295	991 588	1 011 124	1 011 124	776 965	1 011 124	1 359 937.00	1 359 937.00	1 359 937.00
Pension Fund	1 806 066	1 940 898	2 222 818	2 802 847	2 802 847	1 831 275	2 802 847	3 065 512.00	3 327 434.00	3 604 793.00
Post Retirement Medical	-	-	-	-	-	-	-	350 557.00	-	-

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
Sub-Total: Remuneration of Employees	**13 287 703**	**15 915 180**	**13 452 620**	**19 654 431**	**19 632 613**	**13 706 225**	**19 632 613**	**22 452 199.00**	**23 809 787.00**	**25 522 926.00**
Audit Fees	1 970 009	2 787 065	2 140 825	2 500 000	2 500 000	2 471 418	2 500 000	2 542 775.00	2 682 628.00	2 824 807.00
Bank Charges	1 092 414	1 234 066	1 276 757	1 400 000	1 380 000	927 077	1 380 000	1 423 375.00	1 501 661.00	1 581 249.00
Computer Requirements / Services	54 859	31 340	53 140	38 990	28 990	17 750	28 990	39 565.00	41 741.00	43 953.00
Congresses / Professional Meetings	26 540	27 118	61 470	40 401	75 401	67 581	75 401	40 530.00	42 759.00	45 025.00
Cash Collection	261 800	163 402	201 901	263 230	263 230	194 416	263 230	267 305.00	282 007.00	296 953.00
Fuel Miscellaneous	10 338	11 052	4 174	-	-	-	-	-	-	-
Fleet - Fuel	-	-	8 141	6 419	25 919	17 143	25 919	11 580.00	12 217.00	12 864.00
Fleet - Oil	-	-	-	100	100	-	100	101.00	107.00	112.00
Fuel Miscellaneous	-	-	3 125	-	500	369	500	531.00	560.00	590.00
Medical Expenses	-	-	349 034	350 000	350 000	242 518	350 000	355 120.00	374 652.00	394 508.00
Entertainment	13 873	14 942	14 048	20 800	20 800	17 468	20 800	22 000.00	23 210.00	24 440.00
Legal Expenses	47 453	196 580	34 867	144 859	104 859	5 482	104 859	146 680.00	154 747.00	162 949.00
License Fees	552	600	300	1 298	1 298	972	1 298	1 320.00	1 393.00	1 466.00
Marketing / Promotions / Advertisements	41 257	120 020	33 213	150 000	150 000	54 111	150 000	152 470.00	160 856.00	169 381.00
Periodicals / Reference Books / Magazines	1 310	2 915	3 138	3 259	3 259	1 020	3 259	3 334.00	3 517.00	3 704.00
Postage	938 845	903 503	869 054	922 271	922 271	411 132	922 271	937 980.00	989 569.00	1 042 016.00
Non Capital Assets	89 252	125 634	62 173	55 822	65 822	58 432	65 822	55 970.00	59 048.00	62 178.00
Rental	32 919	29 894	103 335	166 780	166 780	101 183	166 780	139 925.00	147 621.00	155 445.00
Stationery / Printing / Binding	248 670	285 957	266 757	244 582	239 582	162 015	239 582	276 955.00	292 188.00	307 673.00
Stock Adjustments (Shortages)	-	-	1 747 959	-	-	-	-	-	-	-
Stores and Materials	63 219	52 493	65 618	63 623	103 583	94 180	103 583	64 655.00	68 211.00	71 826.00
Service Charges	630 784	867 364	918 252	662 950	890 000	661 457	890 000	673 570.00	710 616.00	748 279.00
Telecommunications	83 875	72 439	79 072	78 494	78 494	69 751	78 494	79 130.00	83 482.00	87 907.00
Training	30 733	32 358	32 253	37 123	37 123	30 572	37 123	37 635.00	39 705.00	41 809.00
Valuation Roll	1 213 570	212 564	233 509	245 800	245 800	166 703	245 800	2 144 935.00	2 317 906.00	2 493 755.00
VAT Adjustment - IGRAP1	-	-	-	-	600 000	503 371	600 000	-	-	-
Insurance - Premiums	1 769 513	-	1 855 345	2 501 510	2 501 510	2 481 008	2 501 510	2 702 000.00	2 850 610.00	3 001 692.00
Insurance - Excess Payments	-40 870	-	-134 296	1 092 731	1 082 731	435 279	1 082 731	93 605.00	98 753.00	103 987.00
Insurance - Portion of Self Insurance	37 494	-	-	101 029	101 029	-	101 029	102 290.00	107 916.00	113 635.00
Skills Development Levy	100 608	-	-	-	-	-	-	-	-	-
Sub-Total: General Expenditure	**8 719 018**	**7 171 306**	**10 283 165**	**11 092 071**	**11 939 081**	**9 192 405**	**11 939 081**	**12 315 336.00**	**13 047 680.00**	**13 792 203.00**
Interest: External Borrowings	-	284 756	-284 756	-	-	-	-	17 763.00	20 028.00	15 451.00
Sub-Total: Interest External Borrowings	**-**	**284 756**	**-284 756**	**-**	**-**	**-**	**-**	**17 763.00**	**20 028.00**	**15 451.00**
Contracted Services: General	3 424 961	5 582 143	4 600 381	7 785 861	5 785 861	3 586 068	5 785 861	6 375 880.00	6 726 553.00	7 083 061.00
Contracted Services: Debt Collection Commission	-	-	2 004 731	2 037 000	2 037 000	1 179 564	2 037 000	2 146 000.00	2 264 030.00	2 384 024.00
Sub-Total: Contracted Services	**3 424 961**	**5 582 143**	**6 605 112**	**9 822 861**	**7 822 861**	**4 765 632**	**7 822 861**	**8 521 880.00**	**8 990 583.00**	**9 467 085.00**
R & M: Buildings, Fences and Sites	16 949	139 522	130 278	240 000	240 000	101 246	240 000	268 000.00	289 440.00	312 595.00
R & M: Furniture	5 550	504	1 902	960	960	430	960	1 075.00	1 161.00	1 254.00
R & M: Fleet Miscellaneous	-	4 420	2 417	11 520	6 520	2 243	6 520	12 000.00	12 960.00	13 997.00
R & M: Fleet	-	-	1 215	-	-	-	-	-	-	-
Sub-Total: Repairs and Maintenance	**22 499**	**144 445**	**135 812**	**252 480**	**247 480**	**103 919**	**247 480**	**281 075.00**	**303 561.00**	**327 846.00**
Pensioner Grants: Additional Assessment Rates Rebate	-	-	-	250 000	250 000	617 285	250 000	270 000.00	291 600.00	314 928.00
Indigent Grants: Additional Assessment Rates	-	-	-	681 950	681 950	334 803	681 950	736 000.00	794 880.00	858 470.00
Sub-Total: Grants Paid	**-**	**-**	**-**	**931 950**	**931 950**	**952 088**	**931 950**	**1 006 000.00**	**1 086 480.00**	**1 173 398.00**
Depreciation Fixed Assets	2 032 448	252 353	145 359	267 116	267 116	200 337	267 116	294 000.00	323 400.00	355 740.00
Sub-Total: Depreciation	**2 032 448**	**252 353**	**145 359**	**267 116**	**267 116**	**200 337**	**267 116**	**294 000.00**	**323 400.00**	**355 740.00**
Provision for Bad Debt	15 870 000	13 322 871	23 500 868	7 916 103	9 916 103	7 437 077	9 916 103	11 054 000.00	11 717 240.00	12 537 447.00
Sub-Total: Contributions to Provisions	**15 870 000**	**13 322 871**	**23 500 868**	**7 916 103**	**9 916 103**	**7 437 077**	**9 916 103**	**11 054 000.00**	**11 717 240.00**	**12 537 447.00**
Loss on Disposal of Assets	-	-	1 087 366	-	-	-	-	-	-	-
Sub-Total: Loss on Disposal of Assets	**-**	**-**	**1 087 366**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL OPERATING EXPENDITURE	**43 356 629**	**42 673 055**	**54 925 544**	**49 937 012**	**50 757 204**	**36 357 683**	**50 757 204**	**55 942 253.00**	**59 298 759.00**	**63 192 096.00**
NET OPERATING EXPENDITURE	**43 356 629**	**42 673 055**	**54 925 544**	**49 937 012**	**50 757 204**	**36 357 683**	**50 757 204**	**55 942 253.00**	**59 298 759.00**	**63 192 096.00**
ACCOUNTING SURPLUS / (DEFICIT)	**64 116 573**	**74 199 946**	**72 691 950**	**91 784 346**	**94 686 172**	**79 625 833**	**94 686 172**	**110 860 395.00**	**119 374 161.00**	**137 601 605.00**
Accounting Surplus / (Deficit) excl Capital Revenue	64 116 573	74 162 946	72 633 950	91 684 346	94 586 172	79 525 833	94 586 172	110 860 395.00	119 374 161.00	137 601 605.00
Contributions to Capital Budget										
Contribution to Capital Budget (Capital Replacement Reserve)	2 535 249	-	353 315	40 000	25 040	-	25 040	50 000.00	75 000.00	75 000.00
Contribution to Capital Budget (Grants & Contributions)	-	37 000	58 000	100 000	100 000	-	100 000	-	-	-
Redemption of External Loans	-	-	-	-	-	-	-	30 043.00	43 713.00	48 290.00
Offset Depreciation	-	-	-145 359	-267 116	-267 116	-	-267 116	-294 000.00	-323 000.00	-355 000.00
BUDGET SURPLUS/ (DEFICIT)	**61 581 324**	**74 162 946**	**72 425 994**	**91 911 462**	**94 828 248**	**79 625 832.50**	**94 828 248.00**	**111 074 352.00**	**119 578 448.00**	**137 833 315.00**

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

MANAGEMENT SERVICES

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
INCOME										
Financial Management Grant	-	-	600 000.00	-	-	-	-	-	-	-
Sub-Total: National Grants (Opex)	**-**	**-**	**600 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Summary: Operating Transfers	-	-	600 000	-	-	-	-	-	-	-
Sub-Total: Government Grants and Subsidies	**-**	**-**	**600 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Sundry Income	-	-	80 549.11	-	-	17 674.69	-	-	-	-
Clearance / Valuation Certificates	-	-	49.00	-	-	-	-	-	-	-
SETA Refunds	627 633.90	662 707.73	400 678.41	800 000	800 000	255 584.54	800 000.00	600 000.00	633 000.00	666 549.00
Sub-Total: Other Income	**627 634**	**662 708**	**481 277**	**800 000**	**800 000**	**273 259**	**800 000**	**600 000.00**	**633 000.00**	**666 549.00**
TOTAL OPERATING INCOME	**627 634**	**662 708**	**1 081 277**	**800 000**	**800 000**	**273 259**	**800 000**	**600 000**	**633 000**	**666 549**
Summary: Operating Income EXCL Capital Revenue	627 634	662 708	1 081 277	800 000	800 000	273 259	800 000	600 000.00	633 000.00	666 549.00
NET OPERATING INCOME	**627 634**	**662 708**	**1 081 277**	**800 000**	**800 000**	**273 259**	**800 000**	**600 000.00**	**633 000.00**	**666 549.00**

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
EXPENDITURE										
Acting Allowance	-	-	-	10 000	5 000	-	5 000	5 000.00	5 000.00	5 000.00
Basic Salaries	4 087 231	4 518 725	3 394 778	6 249 432	5 818 616	5 413 212	5 818 616	5 649 876.00	6 967 329.00	7 501 675.00
Housing Subsidy	51 329	49 088	46 048	66 000	64 500	29 106	64 500	80 000.00	112 000.00	112 000.00
Industrial Council Levy	746	1 226	1 410	3 182	3 182	1 024	3 182	3 182.00	3 182.00	3 182.00
Leave Bonus	359 629	331 799	258 316	339 510	293 640	202 639	293 640	446 823.00	454 219.00	490 557.00
Overtime	-	-	-	20 670	-	-	-	20 000.00	20 000.00	20 000.00
Redemption of Leave	19 531	4 435	28 993	9 181	25 000	32 970	25 000	9 906.00	10 600.00	11 448.00
Standby Allowance	-	-	-	25 000	25 000	-	25 000	25 000.00	25 000.00	25 000.00
Telephone Allowance	44 400	44 313	55 636	80 400	49 200	36 418	49 200	66 800.00	57 200.00	57 200.00
Travelling Allowance	379 089	387 106	421 861	642 000	560 000	310 424	560 000	630 000.00	595 000.00	595 000.00
UIF	22 704	27 546	32 008	42 963	42 885	24 264	42 885	46 056.00	47 908.00	48 425.00
Skills Development Levy	-	48 443	53 686	75 874	72 372	38 863	72 372	74 748.00	86 931.00	91 663.00
Group Insurance	3 756	4 010	4 295	4 590	4 590	3 440	4 590	4 953.00	5 300.00	5 724.00
Medical Aid Fund	765 523	762 839	556 243	470 887	439 591	268 496	439 591	591 375.00	587 743.00	587 743.00
Pension Fund	705 503	816 395	910 773	1 187 748	1 140 439	624 609	1 140 439	1 153 602.00	1 358 909.00	1 454 620.00
Sub-Total: Remuneration of Employees	**6 439 442**	**6 995 924**	**5 764 047**	**9 227 437**	**8 544 015**	**6 985 464**	**8 544 015**	**8 807 321.00**	**10 336 321.00**	**11 009 237.00**
Bursaries and Student Practical Work	64 802	57 734	55 961	70 378	128 208	107 355	128 208	71 410.00	75 338.00	79 330.00
Compensation for Injuries and Diseases	545 200	530 000	827 319	1 685 000	1 585 000	763 650	1 585 000	889 730.00	938 665.00	988 414.00
Computer Requirements / Services	38 233	20 825	23 471	27 592	27 592	16 316	27 592	27 985.00	29 524.00	31 089.00
Congresses / Professional Meetings	16 853	6 603	43 209	43 630	33 630	2 180	33 630	43 425.00	45 813.00	48 241.00
Fuel Miscellaneous	6 440	8 468	1 064	-	-	-	-	-	-	-
Employee Assistance Programme	11 387	-19 328	28 251	40 947	20 947	6 810	20 947	22 195.00	23 416.00	24 657.00
Fleet - Fuel	-	-	12 761	23 205	23 205	15 508	23 205	24 125.00	25 452.00	26 801.00
Fleet - Oil	-	-	-	201	201	-	201	205.00	216.00	228.00
Medical Expenses	2 712	-	6 232	27 592	2 592	-	2 592	8 764.00	9 246.00	9 736.00
Entertainment	9 018	11 556	8 327	18 600	18 600	10 688	18 600	8 000.00	8 440.00	8 887.00
HIV Programme	-	-	5 390	9 657	2 657	-	2 657	9 650.00	10 181.00	10 720.00
Legal Expenses	441 026	626 368	619 657	579 437	1 079 437	812 191	1 079 437	588 650.00	621 026.00	653 940.00
Long Service Recognition Awards	57 933	100 720	99 327	110 369	55 369	46 467	55 369	55 970.00	59 048.00	62 178.00
Marketing / Promotions / Advertisements	113 708	104 385	194 918	176 356	231 356	207 749	231 356	193 000.00	203 615.00	214 407.00
Occupational Safety	75 251	90 839	205 920	263 177	231 177	31 507	231 177	267 305.00	282 007.00	296 953.00
Periodicals / Reference Books / Magazines	5 735	4 886	3 825	7 726	3 743	3 614	3 743	7 858.00	8 290.00	8 730.00
Public Driver Permit (PDP)	-	-	-	3 000	3 000	-	3 000	3 051.00	3 219.00	3 389.00
Principal Job Evaluation Committee	67 943	20 911	496	4 374	-	-	-	4 449.00	4 694.00	4 942.00
Non Capital Assets	41 174	13 549	22 554	22 833	34 833	1 331	34 833	23 160.00	24 434.00	25 729.00
Rental	35 661	47 122	53 482	61 374	71 374	54 218	71 374	72 375.00	76 356.00	80 402.00
Stationery / Printing / Binding	45 815	44 059	50 363	44 230	64 230	43 639	64 230	44 390.00	46 831.00	49 314.00
Stores and Materials	8 257	11 909	9 180	9 197	19 197	11 907	19 197	9 355.00	9 870.00	10 393.00
Telecommunications	39 691	34 959	33 879	34 123	60 843	39 563	60 843	43 425.00	45 813.00	48 241.00
Tracking	-	4 950	-	9 197	9 197	5 977	9 197	9 650.00	10 181.00	10 720.00
Training	289 051	821 601	812 527	1 076 342	1 008 512	601 873	1 008 512	1 351 000.00	1 425 305.00	1 500 846.00
Insurance - Premiums	-	986 871	-	-	-	-	-	-	-	-
Insurance - Excess Payments	-	-90 080	-	-	-	-	-	-	-	-
Skills Development Levy	42 337	-	-	-	-	-	-	-	-	-
Sub-Total: General Expenditure	**1 958 226**	**3 438 907**	**3 118 112**	**4 348 537**	**4 714 900**	**2 782 543**	**4 714 900**	**3 779 127.00**	**3 986 980.00**	**4 198 287.00**
Contracted Services: General	7 627	23 475	85 309	92 784	142 784	86 556	142 784	153 860.00	162 322.00	170 925.00
Contracted Services: OR Tambo Games	29 999	198 385	230 625	266 750	263 387	262 811	263 387	-	-	-
Sub-Total: Contracted Services	**37 627**	**221 860**	**315 934**	**359 534**	**406 171**	**349 367**	**406 171**	**153 860.00**	**162 322.00**	**170 925.00**
R & M: Buildings, Fences and Sites	148 317	14 705	8 915	10 176	17 176	9 271	17 176	11 000.00	11 880.00	12 830.00

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
R & M: Furniture	2 837	350	14 880	15 264	15 264	5 883	15 264	17 000.00	18 360.00	19 829.00
R & M: Fleet Miscellaneous	877	8 145	2 043	10 634	10 634	1 379	10 634	11 000.00	11 880.00	12 830.00
R & M: Fleet	-	-	3 843	-	-	-	-	-	-	-
Sub-Total: Repairs and Maintenance	**152 031**	**23 201**	**29 681**	**36 074**	**43 074**	**16 533**	**43 074**	**39 000.00**	**42 120.00**	**45 489.00**
Depreciation Fixed Assets	52 432	93 261	182 962	136 871	136 871	102 653	136 871	151 000.00	166 100.00	182 710.00
Sub-Total: Depreciation	**52 432**	**93 261**	**182 962**	**136 871**	**136 871**	**102 653**	**136 871**	**151 000.00**	**166 100.00**	**182 710.00**
TOTAL OPERATING EXPENDITURE	**8 639 758**	**10 773 152**	**9 410 736**	**14 108 453**	**13 845 031**	**10 236 560**	**13 845 031**	**12 930 308.00**	**14 693 843.00**	**15 606 648.00**
NET OPERATING EXPENDITURE	**8 639 758**	**10 773 152**	**9 410 736**	**14 108 453**	**13 845 031**	**10 236 560**	**13 845 031**	**12 930 308.00**	**14 693 843.00**	**15 606 648.00**
ACCOUNTING SURPLUS / (DEFICIT)	**-8 012 124**	**-10 110 445**	**-8 329 460**	**-13 308 453**	**-13 045 031**	**-9 963 301**	**-13 045 031**	**-12 330 308.00**	**-14 060 843.00**	**-14 940 099.00**
Accounting Surplus / (Deficit) excl Capital Revenue	-8 012 124	-10 110 445	-8 329 460	-13 308 453	-13 045 031	-9 963 301	-13 045 031	-12 330 308.00	-14 060 843.00	-14 940 099.00
Contributions to Capital Budget										
Contribution to Capital Budget (Capital Replacement Reserve)	-	-	-106 883	873 000	873 000	-	873 000	350 000.00	335 000.00	335 000.00
Offset Depreciation	-	-	-182 962	-136 871	-136 871	-	-136 871	-151 000.00	-166 000.00	-183 000.00
BUDGET SURPLUS/ (DEFICIT)	**-8 012 124**	**-10 110 444.50**	**-8 039 614.56**	**-14 044 582.00**	**-13 781 160.00**	**-9 963 301.09**	**-13 781 160.00**	**-12 529 308.00**	**-14 229 843.00**	**-15 092 099.00**

MDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

DEVELOPMENT AND PLANNING

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
INCOME										
Sundry Income	9 005.18	-	-	-	-	-	-	-	-	-
Recovered Legal Costs	48 095.89	41 660.51	24 536.05	50 000	50 000	-	50 000.00	52 500.00	55 388.00	58 323.00
Services Charges	655 770.65	-	-	-	-	-	-	-	-	-
Sub-Total: Other Income	**712 872**	**41 661**	**24 536**	**50 000**	**50 000**	**-**	**50 000**	**52 500.00**	**55 388.00**	**58 323.00**
TOTAL OPERATING INCOME	**712 872**	**41 661**	**24 536**	**50 000**	**50 000**	**-**	**50 000**	**52 500**	**105 388**	**808 323**
Summary: Operating Income EXCL Capital Revenue	712 872	41 661	24 536	50 000	50 000	-	50 000	52 500.00	55 388.00	58 323.00
NET OPERATING INCOME	**712 872**	**41 661**	**24 536**	**50 000**	**50 000**	**-**	**50 000**	**52 500.00**	**105 388.00**	**808 323.00**

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
EXPENDITURE										
Acting Allowance	-	-	-	10 000	5 000	-	5 000	5 000.00	5 000.00	5 000.00
Basic Salaries	3 385 871	3 220 410	2 401 747	4 665 682	4 598 046	3 609 353	4 598 046	5 493 059.00	6 199 796.00	6 953 434.00
Housing Subsidy	46 865	41 200	45 037	47 500	57 500	32 868	57 500	69 500.00	69 500.00	69 500.00
Industrial Council Levy	832	1 083	1 092	1 306	1 306	1 031	1 306	1 470.00	1 552.00	1 716.00
Leave Bonus	259 853	207 654	251 520	306 286	300 650	164 730	300 650	339 106.00	414 901.00	469 684.00
Overtime	-	-	-	11 369	11 369	-	11 369	-	-	-
Redemption of Leave	21 585	70 137	-	35 235	85 235	78 951	85 235	39 355.00	42 110.00	45 479.00
Telephone Allowance	36 600	37 055	54 200	66 300	101 700	92 106	101 700	101 700.00	106 200.00	116 700.00
Travelling Allowance	654 203	637 915	693 094	937 600	915 700	684 785	915 700	1 018 700.00	1 088 700.00	1 268 700.00
UIF	23 748	23 942	25 404	30 956	30 038	22 506	30 038	34 427.00	36 477.00	40 483.00
Skills Development Levy	-	38 254	42 957	63 800	62 857	46 247	62 857	75 570.00	83 717.00	93 658.00
Group Insurance	7 963	4 027	3 888	8 214	6 861	3 114	6 861	4 484.00	4 798.00	5 182.00
Medical Aid Fund	242 055	268 070	325 375	322 703	307 053	258 122	307 053	477 490.00	521 490.00	609 490.00
Pension Fund	683 328	636 715	690 673	943 438	897 034	663 509	897 034	1 008 231.00	1 127 046.00	1 254 723.00
Sub-Total: Remuneration of Employees	**5 362 903**	**5 186 462**	**4 534 988**	**7 450 389**	**7 380 349**	**5 657 320**	**7 380 349**	**8 668 092.00**	**9 701 287.00**	**10 933 749.00**
Computer Requirements / Services	2 474	3 373	2 671	2 759	2 759	-	2 759	2 806.00	2 960.00	3 117.00
Congresses / Professional Meetings	72 221	39 393	11 381	18 395	38 395	20 927	38 395	18 335.00	19 343.00	20 369.00
Entertainment	8 418	12 121	13 409	18 000	18 000	9 431	18 000	19 500.00	20 573.00	21 663.00
Legal Expenses	496 394	415 728	516 827	482 865	742 865	572 577	742 865	490 220.00	517 182.00	544 593.00
Marketing / Promotions / Advertisements	21 535	54 813	35 576	48 746	48 746	1 228	48 746	49 215.00	51 922.00	54 674.00
Periodicals / Reference Books / Magazines	-	401	700	1 380	1 380	1 348	1 380	1 404.00	1 481.00	1 560.00
Social Services Programme	34 181	13 858	15 488	59 450	59 450	-	59 450	59 830.00	63 121.00	66 466.00
Non Capital Assets	9 472	57 210	45 667	67 325	67 325	10 413	67 325	67 550.00	71 265.00	75 042.00
Stationery / Printing / Binding	46 440	46 857	69 486	38 630	38 630	34 483	38 630	38 600.00	40 723.00	42 881.00
Stores and Materials	6 852	11 241	27 193	27 926	27 926	6 287	27 926	27 985.00	29 524.00	31 089.00
Telecommunications	67 263	74 600	94 379	96 403	96 403	90 546	96 403	97 465.00	102 826.00	108 275.00
Skills Development Levy	38 110	-	-	-	-	-	-	-	-	-
Sub-Total: General Expenditure	**803 362**	**729 594**	**832 778**	**861 879**	**1 141 879**	**747 241**	**1 141 879**	**872 910.00**	**920 920.00**	**969 729.00**
Interest: External Borrowings	-	-	712 872	-	-	-	-	-	-	-
Sub-Total: Interest External Borrowings	**-**	**-**	**712 872**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Contracted Services: General	178 559	348 326	823 321	1 125 200	945 200	286 181	945 200	1 161 300.00	1 225 172.00	1 290 106.00
Sub-Total: Contracted Services	**178 559**	**348 326**	**823 321**	**1 125 200**	**945 200**	**286 181**	**945 200**	**1 161 300.00**	**1 225 172.00**	**1 290 106.00**
R & M: Furniture	2 210	1 285	1 476	5 280	5 280	1 850	5 280	5 914.00	6 387.00	6 898.00
Sub-Total: Repairs and Maintenance	**2 210**	**1 285**	**1 476**	**5 280**	**5 280**	**1 850**	**5 280**	**5 914.00**	**6 387.00**	**6 898.00**
Depreciation Fixed Assets	171 926	262 668	258 643	282 316	282 316	211 737	282 316	311 000.00	342 100.00	376 310.00
Sub-Total: Depreciation	**171 926**	**262 668**	**258 643**	**282 316**	**282 316**	**211 737**	**282 316**	**311 000.00**	**342 100.00**	**376 310.00**
TOTAL OPERATING EXPENDITURE	**6 518 960**	**6 528 335**	**7 164 077**	**9 725 064**	**9 755 024**	**6 904 330**	**9 755 024**	**11 019 216.00**	**12 195 866.00**	**13 576 792.00**
NET OPERATING EXPENDITURE	**6 518 960**	**6 528 335**	**7 164 077**	**9 725 064**	**9 755 024**	**6 904 330**	**9 755 024**	**11 019 216.00**	**12 195 866.00**	**13 576 792.00**

ACCOUNTING SURPLUS / (DEFICIT)	**-5 806 088**	**-6 486 674**	**-7 139 541**	**-9 675 064**	**-9 705 024**	**-6 904 330**	**-9 705 024**	**-10 966 716.00**	**-12 090 478.00**	**-12 768 469.00**
Accounting Surplus / (Deficit) excl Capital Revenue	-5 806 088	-6 486 674	-7 139 541	-9 675 064	-9 705 024	-6 904 330	-9 705 024	-10 966 716.00	-12 140 478.00	-13 518 469.00
Contributions to Capital Budget										
Contribution to Capital Budget (Capital Replacement Reserve)	-	-	-	125 000	121 541	-	121 541	-	-	-
Offset Depreciation	-	-	-258 643	-282 316	-282 316	-	-282 316	-311 000.00	-342 000.00	-376 000.00
BUDGET SURPLUS/ (DEFICIT)	**-5 806 088**	**-6 486 674.16**	**-6 880 897.91**	**-9 517 748.00**	**-9 544 249.00**	**-6 904 329.53**	**-9 544 249.00**	**-10 655 716.00**	**-11 798 478.00**	**-13 142 469.00**

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

BLD CONTR

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
INCOME										
Sundry Income	160 107.02	5 766.84	-	1 000	1 000	-	1 000.00	1 050.00	1 108.00	1 166.00
Advertising / Signs / Billboards	36 085.95	32 170.17	-	25 000	25 000	-	25 000.00	26 250.00	27 694.00	29 162.00
Building Plan Copies	19 947.86	26 611.88	42 539.37	40 000	40 000	12 355.13	40 000.00	42 000.00	44 310.00	46 658.00
Building Plan Fees	1 215 892.40	1 567 984.14	1 485 716.07	1 500 000	1 500 000	1 241 240.55	1 500 000.00	1 575 000.00	1 661 625.00	1 749 691.00
Sub-Total: Other Income	**1 432 033**	**1 632 533**	**1 528 255**	**1 566 000**	**1 566 000**	**1 253 596**	**1 566 000**	**1 644 300.00**	**1 734 737.00**	**1 826 677.00**
TOTAL OPERATING INCOME	**1 432 033**	**1 632 533**	**1 528 255**	**1 566 000**	**1 566 000**	**1 253 596**	**1 566 000**	**1 644 300**	**1 734 737**	**1 826 677**
Summary: Operating Income EXCL Capital Revenue	1 432 033	1 632 533	1 528 255	1 566 000	1 566 000	1 253 596	1 566 000	1 644 300.00	1 734 737.00	1 826 677.00
NET OPERATING INCOME	**1 432 033**	**1 632 533**	**1 528 255**	**1 566 000**	**1 566 000**	**1 253 596**	**1 566 000**	**1 644 300.00**	**1 734 737.00**	**1 826 677.00**

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
EXPENDITURE										
Acting Allowance	-	-	-	5 000	5 000	-	5 000	5 000.00	5 000.00	5 000.00
Basic Salaries	1 849 444	2 430 895	1 620 495	3 061 578	2 953 530	1 809 912	2 953 530	3 286 967.00	3 760 604.00	4 061 453.00
Housing Subsidy	30 045	37 602	38 178	42 000	45 000	20 842	45 000	56 000.00	64 000.00	64 000.00
Industrial Council Levy	410	785	832	1 143	1 143	692	1 143	1 143.00	1 224.00	1 224.00
Leave Bonus	128 886	171 588	203 888	237 372	238 838	149 275	238 838	273 914.00	313 384.00	338 454.00
Redemption of Leave	2 670	21 896	47 271	26 547	33 000	21 150	33 000	14 228.00	15 224.00	16 442.00
Telephone Allowance	19 800	29 400	36 197	34 200	97 000	53 485	97 000	101 400.00	109 200.00	109 200.00
Travelling Allowance	448 266	671 504	708 765	806 000	885 000	496 186	885 000	928 000.00	1 023 000.00	1 023 000.00
UIF	12 283	18 360	19 686	26 004	27 416	14 283	27 416	27 020.00	28 950.00	28 950.00
Skills Development Levy	-	30 681	33 722	45 176	45 293	26 528	45 293	51 079.00	57 768.00	61 039.00
Group Insurance	7 542	8 053	8 625	9 219	5 164	4 545	5 164	5 572.00	5 962.00	6 439.00
Medical Aid Fund	172 350	224 942	244 220	309 916	309 916	156 578	309 916	447 389.00	491 389.00	491 389.00
Pension Fund	353 004	479 051	498 607	677 689	637 523	369 817	637 523	710 036.00	831 479.00	897 997.00
Sub-Total: Remuneration of Employees	**3 024 700**	**4 124 758**	**3 460 486**	**5 281 844**	**5 283 823**	**3 123 292**	**5 283 823**	**5 907 748.00**	**6 707 184.00**	**7 104 587.00**
Computer Requirements / Services	10 052	4 629	5 953	5 979	5 979	3 098	5 979	6 081.00	6 415.00	6 755.00
Congresses / Professional Meetings	-	-	450	450	450	-	450	457.00	482.00	508.00
Periodicals / Reference Books / Magazines	-	-	-	4 599	4 599	1 324	4 599	4 677.00	4 934.00	5 196.00
Non Capital Assets	10 894	11 560	-	11 711	11 711	-	11 711	11 580.00	12 217.00	12 864.00
Rental	36 713	44 670	42 487	60 000	70 000	69 889	70 000	60 795.00	64 139.00	67 538.00
Stationery / Printing / Binding	31 988	34 993	32 063	33 801	33 801	26 935	33 801	33 775.00	35 633.00	37 521.00
Stores and Materials	5 618	6 657	5 768	6 438	6 438	-948	6 438	6 548.00	6 908.00	7 274.00
Skills Development Levy	21 026	-	-	-	-	-	-	-	-	-
Sub-Total: General Expenditure	**116 290**	**102 509**	**86 721**	**122 978**	**132 978**	**100 298**	**132 978**	**123 913.00**	**130 728.00**	**137 656.00**
Contracted Services: General	2 006 914	1 478 197	1 063 978	1 455 000	865 000	640 615	865 000	1 502 340.00	1 584 969.00	1 668 972.00
Sub-Total: Contracted Services	**2 006 914**	**1 478 197**	**1 063 978**	**1 455 000**	**865 000**	**640 615**	**865 000**	**1 502 340.00**	**1 584 969.00**	**1 668 972.00**
R & M: Buildings, Fences and Sites	26 637	38 673	127 504	72 000	322 000	201 793	322 000	80 000.00	86 400.00	93 312.00
R & M: Furniture	2 697	825	1 090	2 880	2 880	-	2 880	3 226.00	3 484.00	3 763.00
Sub-Total: Repairs and Maintenance	**29 334**	**39 498**	**128 594**	**74 880**	**324 880**	**201 793**	**324 880**	**83 226.00**	**89 884.00**	**97 075.00**
Depreciation Fixed Assets	616 081	877 526	874 990	877 580	877 580	658 185	877 580	965 000.00	1 061 500.00	1 167 650.00
Sub-Total: Depreciation	**616 081**	**877 526**	**874 990**	**877 580**	**877 580**	**658 185**	**877 580**	**965 000.00**	**1 061 500.00**	**1 167 650.00**
TOTAL OPERATING EXPENDITURE	**5 793 319**	**6 622 488**	**5 614 770**	**7 812 282**	**7 484 261**	**4 724 184**	**7 484 261**	**8 582 227.00**	**9 574 265.00**	**10 175 940.00**
NET OPERATING EXPENDITURE	**5 793 319**	**6 622 488**	**5 614 770**	**7 812 282**	**7 484 261**	**4 724 184**	**7 484 261**	**8 582 227.00**	**9 574 265.00**	**10 175 940.00**

ACCOUNTING SURPLUS / (DEFICIT)	**-4 361 285**	**-4 989 955**	**-4 086 514**	**-6 246 282**	**-5 918 261**	**-3 470 588**	**-5 918 261**	**-6 937 927.00**	**-7 839 528.00**	**-8 349 263.00**
Accounting Surplus / (Deficit) excl Capital Revenue	-4 361 285	-4 989 955	-4 086 514	-6 246 282	-5 918 261	-3 470 588	-5 918 261	-6 937 927.00	-7 839 528.00	-8 349 263.00
Contributions to Capital Budget										
Offset Depreciation	-	-	-874 990	-877 580	-877 580	-	-877 580	-965 000.00	-1 062 000.00	-1 168 000.00
BUDGET SURPLUS/ (DEFICIT)	**-4 361 285**	**-4 989 954.52**	**-3 211 524.38**	**-5 368 702.00**	**-5 040 681.00**	**-3 470 588.48**	**-5 040 681.00**	**-5 972 927.00**	**-6 777 528.00**	**-7 181 263.00**

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

TOWN PLANNING

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
INCOME										
Planning Fees	229 247.92	222 409.67	353 386.24	265 000	265 000	588 539.58	265 000.00	278 250.00	293 554.00	309 112.00
Sub-Total: Other Income	**229 248**	**222 410**	**353 386**	**265 000**	**265 000**	**588 540**	**265 000**	**278 250.00**	**293 554.00**	**309 112.00**
TOTAL OPERATING INCOME	**229 248**	**222 410**	**353 386**	**265 000**	**265 000**	**588 540**	**265 000**	**278 250**	**293 554**	**309 112**
Summary: Operating Income EXCL Capital Revenue	229 248	222 410	353 386	265 000	265 000	588 540	265 000	278 250.00	293 554.00	309 112.00
NET OPERATING INCOME	**229 248**	**222 410**	**353 386**	**265 000**	**265 000**	**588 540**	**265 000**	**278 250.00**	**293 554.00**	**309 112.00**

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
EXPENDITURE										
Acting Allowance	-	-	-	5 000	5 000	-	5 000	5 000.00	5 000.00	5 000.00
Basic Salaries	1 648 742	1 760 086	1 000 923	939 961	845 908	425 094	845 908	1 220 054.00	1 305 458.00	1 409 895.00
Housing Subsidy	13 570	18 000	8 604	18 000	13 000	4 698	13 000	8 000.00	8 000.00	8 000.00
Industrial Council Levy	197	286	343	408	408	183	408	408.00	408.00	408.00
Leave Bonus	202 705	148 820	58 616	54 817	64 817	31 496	64 817	101 671.00	108 788.00	117 491.00
Redemption of Leave	-	15 676	11 916	7 717	7 717	-	7 717	8 327.00	8 909.00	9 622.00
Telephone Allowance	36 000	36 000	35 400	38 400	29 400	10 800	29 400	38 400.00	38 400.00	38 400.00
Travelling Allowance	352 231	381 852	237 462	236 000	192 000	65 066	192 000	264 000.00	264 000.00	264 000.00
UIF	5 989	6 756	6 358	7 652	7 652	3 300	7 652	7 957.00	8 109.00	8 294.00
Skills Development Levy	-	21 023	17 243	14 034	12 437	5 425	12 437	17 729.00	18 660.00	19 799.00
Medical Aid Fund	82 895	84 357	54 198	108 547	108 547	50 195	108 547	132 461.00	132 461.00	132 461.00
Pension Fund	268 306	296 459	257 498	169 324	163 681	86 003	163 681	251 905.00	269 154.00	290 247.00
Sub-Total: Remuneration of Employees	**2 610 635**	**2 769 313**	**1 688 561**	**1 599 860**	**1 450 567**	**682 260**	**1 450 567**	**2 055 912.00**	**2 167 347.00**	**2 303 617.00**
Computer Requirements / Services	2 035	1 385	3 798	4 599	4 599	-	4 599	4 677.00	4 934.00	5 196.00
Congresses / Professional Meetings	9 779	-	1 107	11 037	21 037	8 576	21 037	10 615.00	11 199.00	11 792.00
Periodicals / Reference Books / Magazines	-	117	583	1 380	1 380	-	1 380	1 404.00	1 481.00	1 560.00
Rental	32 880	28 819	56 723	70 000	70 000	61 613	70 000	70 445.00	74 319.00	78 258.00
Stationery / Printing / Binding	13 797	12 480	13 836	16 418	16 418	12 170	16 418	16 405.00	17 307.00	18 225.00
Stores and Materials	11 823	19 354	6 412	9 197	19 197	-	19 197	9 355.00	9 870.00	10 393.00
Skills Development Levy	19 470	-	-	-	-	-	-	-	-	-
Sub-Total: General Expenditure	**89 784**	**62 154**	**82 458**	**112 631**	**132 631**	**82 359**	**132 631**	**112 901.00**	**119 110.00**	**125 424.00**
Contracted Services: General	528 162	308 052	190 850	582 000	582 000	259 145	582 000	600 740.00	633 781.00	667 371.00
Sub-Total: Contracted Services	**528 162**	**308 052**	**190 850**	**582 000**	**582 000**	**259 145**	**582 000**	**600 740.00**	**633 781.00**	**667 371.00**
R & M: Buildings, Fences and Sites	8 214	132	-	19 200	89 200	450	89 200	21 000.00	22 680.00	24 494.00
R & M: Furniture	-	-	-	4 800	4 800	-	4 800	5 376.00	5 806.00	6 270.00
Sub-Total: Repairs and Maintenance	**8 214**	**132**	**-**	**24 000**	**94 000**	**450**	**94 000**	**26 376.00**	**28 486.00**	**30 764.00**
Depreciation Fixed Assets	22 168	19 581	10 444	18 605	18 605	13 954	18 605	20 000.00	22 000.00	24 200.00
Sub-Total: Depreciation	**22 168**	**19 581**	**10 444**	**18 605**	**18 605**	**13 954**	**18 605**	**20 000.00**	**22 000.00**	**24 200.00**
TOTAL OPERATING EXPENDITURE	**3 258 964**	**3 159 232**	**1 972 313**	**2 337 096**	**2 277 803**	**1 038 167**	**2 277 803**	**2 815 929.00**	**2 970 724.00**	**3 151 376.00**
NET OPERATING EXPENDITURE	**3 258 964**	**3 159 232**	**1 972 313**	**2 337 096**	**2 277 803**	**1 038 167**	**2 277 803**	**2 815 929.00**	**2 970 724.00**	**3 151 376.00**

ACCOUNTING SURPLUS / (DEFICIT)	**-3 029 716**	**-2 936 823**	**-1 618 927**	**-2 072 096**	**-2 012 803**	**-449 628**	**-2 012 803**	**-2 537 679.00**	**-2 677 170.00**	**-2 842 264.00**
Accounting Surplus / (Deficit) excl Capital Revenue	-3 029 716	-2 936 823	-1 618 927	-2 072 096	-2 012 803	-449 628	-2 012 803	-2 537 679.00	-2 677 170.00	-2 842 264.00
Contributions to Capital Budget										
Offset Depreciation	-	-	-10 444	-18 605	-18 605	-	-18 605	-20 000.00	-22 000.00	-24 000.00
BUDGET SURPLUS/ (DEFICIT)	**-3 029 716**	**-2 936 822.80**	**-1 608 483.27**	**-2 053 491.00**	**-1 994 198.00**	**-449 627.84**	**-1 994 198.00**	**-2 517 679.00**	**-2 655 170.00**	**-2 818 264.00**

MDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

CLINIC RANDVAAL

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
INCOME										
Provincial Health Subsidy	557 921.39	519 244.33	836 421.25	1 086 774	1 086 774	235 194.72	1 086 774.00	1 121 789.00	-	-
Sub-Total: Provincial Grants (Opex)	**557 921**	**519 244**	**836 421**	**1 086 774**	**1 086 774**	**235 195**	**1 086 774**	**1 121 789.00**	**-**	**-**
Summary: Operating Transfers	557 921	519 244	836 421	1 086 774	1 086 774	235 195	1 086 774	1 121 789.00	-	-
Sub-Total: Government Grants and Subsidies	**557 921**	**519 244**	**836 421**	**1 086 774**	**1 086 774**	**235 195**	**1 086 774**	**1 121 789.00**	**-**	**-**
TOTAL OPERATING INCOME	**557 921**	**519 244**	**836 421**	**1 086 774**	**1 086 774**	**235 195**	**1 086 774**	**1 121 789**	**-**	**-**
Summary: Operating Income EXCL Capital Revenue	557 921	519 244	836 421	1 086 774	1 086 774	235 195	1 086 774	1 121 789.00	-	-
NET OPERATING INCOME	**557 921**	**519 244**	**836 421**	**1 086 774**	**1 086 774**	**235 195**	**1 086 774**	**1 121 789.00**	**-**	**-**

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
EXPENDITURE										
Basic Salaries	297 025	311 689	227 186	313 089	313 089	245 802	313 089	337 828.00	-	-
Industrial Council Levy	98	143	152	163	163	122	163	163.00	-	-
Leave Bonus	21 345	22 847	24 409	26 091	26 091	-	26 091	28 152.00	-	-
Overtime	-	2 770	-	-	-	-	-	-	-	-
UIF	2 657	2 901	3 127	3 392	3 392	2 580	3 392	3 638.00	-	-
Skills Development Levy	-	2 917	3 135	3 392	3 392	2 426	3 392	3 849.00	-	-
Group Insurance	2 391	2 553	2 734	2 923	2 923	2 190	2 923	3 154.00	-	-
Medical Aid Fund	-1 384	-	-	-	-	12 200	-	18 887.00	-	-
Pension Fund	62 070	66 271	70 979	83 523	83 523	56 850	83 523	90 122.00	-	-
Sub-Total: Remuneration of Employees	**384 202**	**412 091**	**331 723**	**432 573**	**432 573**	**322 171**	**432 573**	**485 793.00**	**-**	**-**
Computer Requirements / Services	9 490	-	-	15 345	15 345	-	15 345	15 440.00	-	-
Congresses / Professional Meetings	-	-	-	11 618	11 618	-	11 618	11 580.00	-	-
Fuel Miscellaneous	17 907	16 433	1 871	-	-	-	-	-	-	-
Fleet - Fuel	-	-	-	46 996	46 996	-	46 996	49 215.00	-	-
Fleet - Oil	-	-	-	400	400	-	400	407.00	-	-
Fuel Miscellaneous	-	-	1 722	-	-	-	-	-	-	-
Medical Expenses	-	4 104	3 986	19 775	19 775	3 115	19 775	19 300.00	-	-
License Fees	268	324	-	1 803	1 803	-	1 803	1 833.00	-	-
Nutritional Care	-	-	-	18 387	18 387	-	18 387	18 335.00	-	-
Occupational Safety	2 084	2 698	-	1 778	1 778	-	1 778	1 808.00	-	-
Non Capital Assets	-	-	-	11 813	11 813	-	11 813	11 580.00	-	-
Rental	11 623	6 338	13 506	103 068	103 068	11 050	103 068	104 220.00	-	-
Stationery / Printing / Binding	8 448	15 562	2 660	32 024	32 024	2 659	32 024	31 845.00	-	-
Stores and Materials	12 534	15 467	10 172	31 631	31 631	7 869	31 631	31 845.00	-	-
Telecommunications	14 078	4 355	-	16 064	16 064	7 527	16 064	15 440.00	-	-
Uniforms / Protective Clothing	5 016	9 169	5 448	8 000	8 000	4 013	8 000	8 137.00	-	-
Skills Development Levy	2 664	-	-	-	-	-	-	-	-	-
Sub-Total: General Expenditure	**84 111**	**74 449**	**39 366**	**318 702**	**318 702**	**36 234**	**318 702**	**320 985.00**	**-**	**-**
Contracted Services: General	50 613	31 403	52 734	56 450	56 450	31 528	56 450	57 820.00	-	-
Sub-Total: Contracted Services	**50 613**	**31 403**	**52 734**	**56 450**	**56 450**	**31 528**	**56 450**	**57 820.00**	**-**	**-**
R & M: Buildings, Fences and Sites	57 767	12 518	45 269	172 315	172 315	25 114	172 315	192 000.00	-	-
R & M: Furniture	1 277	-	-	34 463	34 463	-	34 463	38 000.00	-	-
R & M: Fleet Miscellaneous	11 351	3 703	24 600	25 468	25 468	14 390	25 468	28 000.00	-	-
Sub-Total: Repairs and Maintenance	**70 395**	**16 221**	**69 869**	**232 246**	**232 246**	**39 504**	**232 246**	**258 000.00**	**-**	**-**
Depreciation Fixed Assets	139 835	216 087	164 344	131 088	131 088	98 316	131 088	144 000.00	-	-
Sub-Total: Depreciation	**139 835**	**216 087**	**164 344**	**131 088**	**131 088**	**98 316**	**131 088**	**144 000.00**	**-**	**-**
TOTAL OPERATING EXPENDITURE	**729 155**	**750 251**	**658 037**	**1 171 059**	**1 171 059**	**527 752**	**1 171 059**	**1 266 598.00**	**-**	**-**
NET OPERATING EXPENDITURE	**729 155**	**750 251**	**658 037**	**1 171 059**	**1 171 059**	**527 752**	**1 171 059**	**1 266 598.00**	**-**	**-**

ACCOUNTING SURPLUS / (DEFICIT)	**-171 233**	**-231 007**	**178 384**	**-84 285**	**-84 285**	**-292 558**	**-84 285**	**-144 809.00**	**-**	**-**
Accounting Surplus / (Deficit) excl Capital Revenue	-171 233	-231 007	178 384	-84 285	-84 285	-292 558	-84 285	-144 809.00	-	-
Contributions to Capital Budget										
Offset Depreciation	-	-	-164 344	-131 088	-131 088	-	-131 088	-144 000.00	-	-
BUDGET SURPLUS/ (DEFICIT)	**-171 233**	**-231 007.14**	**342 728.76**	**46 803.00**	**46 803.00**	**-292 557.58**	**46 803.00**	**-809.00**	**-**	**-**

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

CLINIC MEYERTON

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
INCOME										
Provincial Health Subsidy	2 744 799.97	2 511 561.56	2 317 906.47	4 145 711	4 145 711	1 124 100.18	4 145 711.00	4 257 493.00	-	-
Sub-Total: Provincial Grants (Opex)	**2 744 800**	**2 511 562**	**2 317 906**	**4 145 711**	**4 145 711**	**1 124 100**	**4 145 711**	**4 257 493.00**	**-**	**-**
Summary: Operating Transfers	2 744 800	2 511 562	2 317 906	4 145 711	4 145 711	1 124 100	4 145 711	4 257 493.00	-	-
Sub-Total: Government Grants and Subsidies	**2 744 800**	**2 511 562**	**2 317 906**	**4 145 711**	**4 145 711**	**1 124 100**	**4 145 711**	**4 257 493.00**	**-**	**-**
TOTAL OPERATING INCOME	**2 744 800**	**2 511 562**	**2 317 906**	**4 145 711**	**4 145 711**	**1 124 100**	**4 145 711**	**4 257 493**	**-**	**-**
Summary: Operating Income EXCL Capital Revenue	2 744 800	2 511 562	2 317 906	4 145 711	4 145 711	1 124 100	4 145 711	4 257 493.00	-	-
NET OPERATING INCOME	**2 744 800**	**2 511 562**	**2 317 906**	**4 145 711**	**4 145 711**	**1 124 100**	**4 145 711**	**4 257 493.00**	**-**	**-**

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
EXPENDITURE										
Basic Salaries	1 568 544	1 646 185	1 170 270	1 644 114	1 481 098	1 072 964	1 481 098	1 669 909.00	-	-
Housing Subsidy	6 263	6 956	11 472	12 000	13 000	9 396	13 000	16 000.00	-	-
Industrial Council Levy	443	643	686	734	734	475	734	734.00	-	-
Leave Bonus	111 012	119 737	128 178	137 009	123 425	92 103	123 425	139 159.00	-	-
Overtime	-	4 878	-	-	-	-	-	-	-	-
Redemption of Leave	-	-	-	-	30 000	38 163	30 000	-	-	-
Telephone Allowance	4 200	4 200	4 200	4 200	4 200	1 674	4 200	-	-	-
Travelling Allowance	63 335	65 689	71 933	68 000	38 000	25 547	38 000	68 000.00	-	-
UIF	11 901	13 513	14 339	14 859	14 859	9 779	14 859	15 325.00	-	-
Skills Development Levy	-	17 236	18 402	20 134	18 078	12 723	18 078	20 872.00	-	-
Group Insurance	1 516	1 619	1 734	1 854	1 854	772	1 854	1 826.00	-	-
Medical Aid Fund	126 312	140 807	155 529	148 090	148 090	114 116	148 090	194 118.00	-	-
Pension Fund	294 053	315 933	338 390	372 440	336 576	226 889	336 576	366 554.00	-	-
Sub-Total: Remuneration of Employees	**2 187 579**	**2 337 394**	**1 915 131**	**2 423 434**	**2 209 914**	**1 604 601**	**2 209 914**	**2 492 497.00**	**-**	**-**
Computer Requirements / Services	1 020	-	-	9 626	9 626	-	9 626	9 650.00	-	-
Congresses / Professional Meetings	1 567	-	450	8 183	8 183	-	8 183	8 323.00	-	-
Fuel Miscellaneous	30 655	21 411	9 773	-	-	-	-	-	-	-
Fleet - Fuel	-	-	59 315	52 377	70 077	41 376	70 077	74 305.00	-	-
Fleet - Oil	-	-	-	400	400	-	400	407.00	-	-
Medical Expenses	2 636	17 491	16 591	19 775	19 775	6 088	19 775	19 300.00	-	-
License Fees	420	1 356	1 200	1 803	1 803	492	1 803	1 833.00	-	-
Nutritional Care	-	-	-	4 142	4 142	-	4 142	4 213.00	-	-
Occupational Safety	3 148	2 539	-	7 138	7 138	-	7 138	7 260.00	-	-
Non Capital Assets	36 868	2 476	1 958	41 748	41 748	-	41 748	42 460.00	-	-
Rental	54 810	20 714	39 718	530 414	509 714	22 667	509 714	539 435.00	-	-
Stationery / Printing / Binding	10 648	19 516	5 861	38 329	38 329	8 421	38 329	38 600.00	-	-
Stores and Materials	23 803	28 165	16 368	37 457	37 457	6 607	37 457	37 635.00	-	-
Telecommunications	92 794	55 999	43 350	107 090	107 090	40 712	107 090	108 080.00	-	-
Tracking	-	-	4 619	9 000	9 000	1 331	9 000	9 553.00	-	-
Uniforms / Protective Clothing	4 070	33 977	31 273	35 360	35 360	31 165	35 360	35 705.00	-	-
Skills Development Levy	15 035	-	-	-	-	-	-	-	-	-
Sub-Total: General Expenditure	**277 473**	**203 643**	**230 475**	**902 842**	**899 842**	**158 860**	**899 842**	**936 759.00**	**-**	**-**
Contracted Services: General	214 962	231 917	238 425	253 556	256 556	138 897	256 556	261 660.00	-	-
Sub-Total: Contracted Services	**214 962**	**231 917**	**238 425**	**253 556**	**256 556**	**138 897**	**256 556**	**261 660.00**	**-**	**-**
R & M: Buildings, Fences and Sites	42 452	27 691	13 670	62 532	62 532	4 309	62 532	70 000.00	-	-
R & M: Furniture	-	-	-	57 438	57 438	-	57 438	64 000.00	-	-
R & M: Fleet Miscellaneous	28 570	25 130	10 197	60 906	60 906	9 079	60 906	68 000.00	-	-
R & M: Fleet	-	-	15 057	-	-	-	-	-	-	-
Sub-Total: Repairs and Maintenance	**71 022**	**52 821**	**38 924**	**180 876**	**180 876**	**13 388**	**180 876**	**202 000.00**	**-**	**-**
Depreciation Fixed Assets	110 648	168 716	185 498	244 061	244 061	183 046	244 061	268 000.00	-	-
Sub-Total: Depreciation	**110 648**	**168 716**	**185 498**	**244 061**	**244 061**	**183 046**	**244 061**	**268 000.00**	**-**	**-**
TOTAL OPERATING EXPENDITURE	**2 861 685**	**2 994 491**	**2 608 454**	**4 004 769**	**3 791 249**	**2 098 791**	**3 791 249**	**4 160 916.00**	**-**	**-**
Departmental Charges: Electricity	102 426	101 992	88 424	175 443	175 443	74 698	175 443	200 426.00	-	-
Departmental Charges: Water	57 816	146 701	92 394	126 522	126 522	30 566	126 522	143 602.00	-	-
Sub-Total: Departmental Charges	**160 243**	**248 693**	**180 818**	**301 965**	**301 965**	**105 263**	**301 965**	**344 028**	**-**	**-**
NET OPERATING EXPENDITURE	**3 021 928**	**3 243 183**	**2 789 272**	**4 306 734**	**4 093 214**	**2 204 054**	**4 093 214**	**4 504 944.00**	**-**	**-**

ACCOUNTING SURPLUS / (DEFICIT)	**-277 128**	**-731 622**	**-471 366**	**-161 023**	**52 497**	**-1 079 954**	**52 497**	**-247 451.00**	**-**	**-**
Accounting Surplus / (Deficit) excl Capital Revenue	-277 128	-731 622	-471 366	-161 023	52 497	-1 079 954	52 497	-247 451.00	-	-
Contributions to Capital Budget										
Offset Depreciation	-	-	-185 498	-244 061	-244 061	-	-244 061	-268 000.00	-	-
BUDGET SURPLUS/ (DEFICIT)	**-277 128**	**-731 621.93**	**-285 867.87**	**83 038.00**	**296 558.00**	**-1 079 954.31**	**296 558.00**	**20 549.00**	**-**	**-**

MDVAAL LOCAL MUNICIPALITY
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CLINIC KOOKRUS

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
INCOME										
Provincial Health Subsidy	1 097 490.44	1 643 572.37	1 263 062.20	1 683 434	1 683 434	522 764.03	1 683 434.00	1 769 864.00	-	-
Sub-Total: Provincial Grants (Opex)	**1 097 490**	**1 643 572**	**1 263 062**	**1 683 434**	**1 683 434**	**522 764**	**1 683 434**	**1 769 864.00**	**-**	**-**
Summary: Operating Transfers	1 097 490	1 643 572	1 263 062	1 683 434	1 683 434	522 764	1 683 434	1 769 864.00	-	-
Sub-Total: Government Grants and Subsidies	**1 097 490**	**1 643 572**	**1 263 062**	**1 683 434**	**1 683 434**	**522 764**	**1 683 434**	**1 769 864.00**	**-**	**-**
TOTAL OPERATING INCOME	**1 097 490**	**1 643 572**	**1 263 062**	**1 683 434**	**1 683 434**	**522 764**	**1 683 434**	**1 769 864**	**-**	**-**
Summary: Operating Income EXCL Capital Revenue	1 097 490	1 643 572	1 263 062	1 683 434	1 683 434	522 764	1 683 434	1 769 864.00	-	-
NET OPERATING INCOME	**1 097 490**	**1 643 572**	**1 263 062**	**1 683 434**	**1 683 434**	**522 764**	**1 683 434**	**1 769 864.00**	**-**	**-**

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
EXPENDITURE										
Basic Salaries	742 409	749 000	533 207	739 940	739 940	581 652	739 940	800 915.00	-	-
Housing Subsidy	12 526	12 000	11 472	12 000	13 000	8 352	13 000	16 000.00	-	-
Industrial Council Levy	197	286	305	326	326	244	326	326.00	-	-
Leave Bonus	50 950	47 533	57 635	61 662	61 662	61 604	61 662	66 743.00	-	-
Overtime	-	2 279	-	47 541	50 000	-	50 000	45 000.00	-	-
Redemption of Leave	4 549	10 993	17 178	12 279	30 983	30 954	30 983	13 612.00	-	-
Travelling Allowance	41 533	42 055	44 697	45 000	45 000	33 160	45 000	45 000.00	-	-
UIF	5 343	5 849	6 211	6 697	6 579	4 741	6 579	6 950.00	-	-
Skills Development Levy	-	7 748	8 386	9 036	9 234	7 021	9 234	9 854.00	-	-
Group Insurance	9 496	8 646	9 126	9 754	9 754	7 309	9 754	10 525.00	-	-
Medical Aid Fund	27 623	31 630	34 369	32 767	32 767	27 603	32 767	43 165.00	-	-
Pension Fund	134 508	139 388	149 093	162 787	162 787	119 701	162 787	176 201.00	-	-
Sub-Total: Remuneration of Employees	**1 029 134**	**1 057 406**	**871 679**	**1 139 789**	**1 162 032**	**882 342**	**1 162 032**	**1 234 291.00**	**-**	**-**
Computer Requirements / Services	-	-	-	20 206	20 206	-	20 206	20 265.00	-	-
Congresses / Professional Meetings	-	-	150	2 526	2 526	-	2 526	2 569.00	-	-
Medical Expenses	285	2 195	5 072	19 775	19 775	-	19 775	19 300.00	-	-
License Fees	-	-	-	636	636	-	636	647.00	-	-
Nutritional Care	-	-	-	6 062	6 062	-	6 062	6 165.00	-	-
Occupational Safety	623	2 539	-	1 778	1 778	-	1 778	1 808.00	-	-
Non Capital Assets	-	22 192	17 282	34 224	34 224	999	34 224	34 740.00	-	-
Rental	17 623	10 647	21 977	60 396	60 396	12 737	60 396	60 795.00	-	-
Stationery / Printing / Binding	3 017	16 270	2 448	22 717	22 717	4 299	22 717	22 195.00	-	-
Stores and Materials	7 673	18 252	8 019	28 307	28 307	6 546	28 307	27 985.00	-	-
Uniforms / Protective Clothing	-	6 616	12 297	20 206	20 206	18 548	20 206	20 265.00	-	-
Skills Development Levy	7 411	-	-	-	-	-	-	-	-	-
Sub-Total: General Expenditure	**36 632**	**78 709**	**67 245**	**216 833**	**216 833**	**43 129**	**216 833**	**216 734.00**	**-**	**-**
Contracted Services: General	24 671	29 621	28 513	31 852	31 852	21 457	31 852	32 340.00	-	-
Sub-Total: Contracted Services	**24 671**	**29 621**	**28 513**	**31 852**	**31 852**	**21 457**	**31 852**	**32 340.00**	**-**	**-**
R & M: Buildings, Fences and Sites	16 575	38 701	46 183	172 315	172 315	5 151	172 315	192 000.00	-	-
R & M: Furniture	1 220	-	-	12 788	12 788	-	12 788	14 000.00	-	-
R & M: Fleet Miscellaneous	-	-	-	15 172	15 172	-	15 172	16 000.00	-	-
Sub-Total: Repairs and Maintenance	**17 795**	**38 701**	**46 183**	**200 275**	**200 275**	**5 151**	**200 275**	**222 000.00**	**-**	**-**
Depreciation Fixed Assets	36 560	45 828	69 080	45 267	45 267	33 950	45 267	50 000.00	-	-
Sub-Total: Depreciation	**36 560**	**45 828**	**69 080**	**45 267**	**45 267**	**33 950**	**45 267**	**50 000.00**	**-**	**-**
TOTAL OPERATING EXPENDITURE	**1 144 792**	**1 250 265**	**1 082 700**	**1 634 016**	**1 656 259**	**986 030**	**1 656 259**	**1 755 365.00**	**-**	**-**
Departmental Charges: Electricity	27 661	31 313	28 030	38 866	38 866	15 077	38 866	44 401.00	-	-
Departmental Charges: Water	37 049	34 194	19 658	17 572	17 572	2 843	17 572	19 944.00	-	-
Sub-Total: Departmental Charges	**64 710**	**65 507**	**47 687**	**56 438**	**56 438**	**17 920**	**56 438**	**64 345**	**-**	**-**
NET OPERATING EXPENDITURE	**1 209 502**	**1 315 772**	**1 130 387**	**1 690 454**	**1 712 697**	**1 003 949**	**1 712 697**	**1 819 710.00**	**-**	**-**

ACCOUNTING SURPLUS / (DEFICIT)	**-112 011**	**327 800**	**132 675**	**-7 020**	**-29 263**	**-481 185**	**-29 263**	**-49 846.00**	**-**	**-**
Accounting Surplus / (Deficit) excl Capital Revenue	-112 011	327 800	132 675	-7 020	-29 263	-481 185	-29 263	-49 846.00	-	-
Contributions to Capital Budget										
Offset Depreciation	-	-	-69 080	-45 267	-45 267	-	-45 267	-50 000.00	-	-
BUDGET SURPLUS/ (DEFICIT)	**-112 011**	**327 800.17**	**201 755.02**	**38 247.00**	**16 004.00**	**-481 185.33**	**16 004.00**	**154.00**	**-**	**-**

MDVAAL LOCAL MUNICIPALITY
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LIBRARY MEYERTON

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
INCOME										
Municipal Infrastructure Grant	-	750 000.00	5 050 000.00	-	-	-	-	-	-	-
Sub-Total: National Grants (Capex)	**-**	**750 000**	**5 050 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
DAC Grant	1 692 688.56	1 000 000.00	100 000.00	400 000	1 046 000	400 000.00	1 046 000.00	1 170 000.00	500 000.00	500 000.00
Sub-Total: Provincial Grants (Capex)	**1 692 689**	**1 000 000**	**100 000**	**400 000**	**1 046 000**	**400 000**	**1 046 000**	**1 170 000.00**	**500 000.00**	**500 000.00**
DSRAC Grant	1 883 332.70	2 440 000.00	2 500 000.00	1 630 000	3 180 000	3 680 000.00	3 180 000.00	3 446 000.00	3 446 000.00	3 446 000.00
Sub-Total: Provincial Grants (Opex)	**1 883 333**	**2 440 000**	**2 500 000**	**1 630 000**	**3 180 000**	**3 680 000**	**3 180 000**	**3 446 000.00**	**3 446 000.00**	**3 446 000.00**
Summary: Operating Transfers	1 883 333	2 440 000	2 500 000	1 630 000	3 180 000	3 680 000	3 180 000	3 446 000.00	3 446 000.00	3 446 000.00
Summary: Capital Transfers (DORA)	1 692 689	1 750 000	5 150 000	400 000	1 046 000	400 000	1 046 000	1 170 000.00	500 000.00	500 000.00
Summary: Capital Revenue	1 692 689	1 750 000	5 150 000	400 000	1 046 000	400 000	1 046 000	1 170 000.00	500 000.00	500 000.00
Sub-Total: Government Grants and Subsidies	**3 576 021**	**4 190 000**	**7 650 000**	**2 030 000**	**4 226 000**	**4 080 000**	**4 226 000**	**4 616 000.00**	**3 946 000.00**	**3 946 000.00**
Fines	23 686.50	25 429.50	22 533.00	23 000	23 000	16 773.00	23 000.00	24 242.00	25 575.00	26 931.00
Sub-Total: Fines	**23 687**	**25 430**	**22 533**	**23 000**	**23 000**	**16 773**	**23 000**	**24 242.00**	**25 575.00**	**26 931.00**
Lost and Damaged Library Material	4 476.30	5 891.75	2 944.60	5 618	5 618	4 612.00	5 618.00	5 899.00	6 223.00	6 553.00
Sundry Income	91 112.28	103 771.74	109 759.64	67 416	67 416	86 814.01	67 416.00	80 000.00	84 400.00	88 873.00
Membership Fees	912.28	1 004.39	2 312.10	1 400	1 400	605.25	1 400.00	1 470.00	1 551.00	1 633.00
Sub-Total: Other Income	**96 501**	**110 668**	**115 016**	**74 434**	**74 434**	**92 031**	**74 434**	**87 369.00**	**92 174.00**	**97 059.00**
TOTAL OPERATING INCOME	**3 696 209**	**4 326 097**	**7 787 549**	**2 127 434**	**4 323 434**	**4 188 804**	**4 323 434**	**4 727 611**	**4 063 749**	**4 069 990**
Summary: Operating Income EXCL Capital Revenue	2 003 520	2 576 097	2 637 549	1 727 434	3 277 434	3 788 804	3 277 434	3 557 611.00	3 563 749.00	3 569 990.00
NET OPERATING INCOME	**3 696 209**	**4 326 097**	**7 787 549**	**2 127 434**	**4 323 434**	**4 188 804**	**4 323 434**	**4 727 611.00**	**4 063 749.00**	**4 069 990.00**

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
EXPENDITURE										
Basic Salaries	2 462 148	2 410 581	1 472 286	2 488 954	2 517 619	2 117 257	2 517 619	2 727 937.00	3 013 731.00	3 540 566.00
Housing Subsidy	39 416	34 953	21 840	30 000	32 500	17 883	32 500	56 000.00	56 000.00	56 000.00
Industrial Council Levy	759	1 000	991	1 224	1 224	1 037	1 224	1 224.00	1 306.00	1 387.00
Leave Bonus	188 870	167 580	152 492	196 479	209 802	201 087	209 802	227 328.00	251 144.00	295 047.00
Overtime	12 658	1 800	-	-	-	-	-	-	-	-
Redemption of Leave	34 384	58 569	7 588	23 222	23 222	-	23 222	24 158.00	25 849.00	27 917.00
Telephone Allowance	4 200	4 387	3 150	4 200	4 200	3 150	4 200	4 200.00	4 200.00	4 200.00
Travelling Allowance	60 724	46 045	46 146	62 000	70 000	49 605	70 000	70 000.00	70 000.00	70 000.00
UIF	20 814	21 430	20 928	24 278	24 710	20 022	24 710	26 117.00	27 740.00	31 646.00
Skills Development Levy	-	24 907	23 864	30 181	30 473	24 223	30 473	33 385.00	36 938.00	43 106.00
Group Insurance	2 341	2 499	2 677	2 861	2 861	2 144	2 861	3 087.00	3 303.00	3 567.00
Medical Aid Fund	184 255	167 658	190 406	213 199	213 199	201 353	213 199	228 839.00	272 839.00	316 839.00
Pension Fund	492 469	471 108	445 625	552 316	523 762	440 249	523 762	568 009.00	621 635.00	722 798.00
Sub-Total: Remuneration of Employees	**3 503 038**	**3 412 517**	**2 387 992**	**3 628 914**	**3 653 572**	**3 078 011**	**3 653 572**	**3 970 284.00**	**4 384 685.00**	**5 113 073.00**
Computer Requirements / Services	4 401	9 878	6 592	9 197	9 197	279	9 197	9 355.00	9 870.00	10 393.00
Congresses / Professional Meetings	948	16 296	6 621	24 374	2 499	1 675	2 499	19 300.00	20 362.00	21 441.00
Fuel Miscellaneous	13 146	13 606	8 317	-	-	-	-	-	-	-
Fleet - Fuel	-	-	11 340	7 795	29 795	10 218	29 795	30 880.00	32 578.00	34 305.00
Fleet - Oil	-	-	-	100	100	-	100	101.00	107.00	112.00
License Fees	324	624	648	2 457	1 457	696	1 457	2 499.00	2 636.00	2 776.00
Marketing / Promotions / Advertisements	4 948	5 204	5 165	4 000	4 000	2 677	4 000	9 650.00	10 181.00	10 720.00
Membership Fees	1 300	-	-	3 071	-	-	-	3 124.00	3 296.00	3 470.00
Occupational Safety	522	561	246	349	349	303	349	355.00	375.00	394.00
Periodicals / Reference Books / Magazines	38 575	946	40 210	73 579	73 579	28 930	73 579	28 950.00	30 542.00	32 161.00
Non Capital Assets	5 072	18 994	6 230	15 616	15 616	2 350	15 616	9 650.00	10 181.00	10 720.00
Rental	40 559	25 184	83 352	70 000	72 200	47 662	72 200	70 445.00	74 319.00	78 258.00
Stationery / Printing / Binding	19 504	23 909	18 262	19 315	29 015	22 250	29 015	19 300.00	20 362.00	21 441.00
Stores and Materials	8 740	9 704	9 087	9 197	13 243	10 438	13 243	11 580.00	12 217.00	12 864.00
Telecommunications	-	-	21 269	36 790	36 790	29 049	36 790	36 670.00	38 687.00	40 737.00
Uniforms / Protective Clothing	923	939	1 146	1 268	1 268	-	1 268	2 895.00	3 054.00	3 216.00
Skills Development Levy	24 632	-	-	-	-	-	-	-	-	-
Sub-Total: General Expenditure	**163 593**	**125 845**	**218 485**	**277 108**	**289 108**	**156 528**	**289 108**	**254 754.00**	**268 767.00**	**283 008.00**
Contracted Services: General	31 413	8 659	9 177	10 185	10 185	10 159	10 185	29 400.00	31 017.00	32 661.00
Contracted Services: DAC Funding	349 005	733 351	327 898	-	680 000	289 848	680 000	680 000.00	717 400.00	755 422.00
Sub-Total: Contracted Services	**380 418**	**742 010**	**337 075**	**10 185**	**690 185**	**300 008**	**690 185**	**709 400.00**	**748 417.00**	**788 083.00**
R & M: Buildings, Fences and Sites	9 392	4 900	24 671	24 000	24 000	6 778	24 000	26 000.00	28 080.00	30 326.00
R & M: Furniture	1 618	2 110	533	2 880	2 880	2 106	2 880	3 226.00	3 484.00	3 763.00
R & M: Fleet Miscellaneous	851	4 917	904	5 184	-	-	-	5 806.00	6 270.00	6 772.00
R & M: Fleet	-	-	382	-	5 184	3 767	5 184	-	-	-
Sub-Total: Repairs and Maintenance	**11 861**	**11 926**	**26 490**	**32 064**	**32 064**	**12 650**	**32 064**	**35 032.00**	**37 834.00**	**40 861.00**
Depreciation Fixed Assets	308 601	655 294	466 100	783 161	783 161	587 371	783 161	861 000.00	947 100.00	1 041 810.00

MIDVAAL LOCAL MUNICIPALITY
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FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
Sub-Total: Depreciation	**308 601**	**655 294**	**466 100**	**783 161**	**783 161**	**587 371**	**783 161**	**861 000.00**	**947 100.00**	**1 041 810.00**
TOTAL OPERATING EXPENDITURE	**4 367 512**	**4 947 593**	**3 436 142**	**4 731 432**	**5 448 090**	**4 134 567**	**5 448 090**	**5 830 470.00**	**6 386 803.00**	**7 266 835.00**
NET OPERATING EXPENDITURE	**4 367 512**	**4 947 593**	**3 436 142**	**4 731 432**	**5 448 090**	**4 134 567**	**5 448 090**	**5 830 470.00**	**6 386 803.00**	**7 266 835.00**
ACCOUNTING SURPLUS / (DEFICIT)	**-671 303**	**-621 496**	**4 351 407**	**-2 603 998**	**-1 124 656**	**54 237**	**-1 124 656**	**-1 102 859.00**	**-2 323 054.00**	**-3 196 845.00**
Accounting Surplus / (Deficit) excl Capital Revenue	-2 363 991	-2 371 496	-798 593	-3 003 998	-2 170 656	-345 763	-2 170 656	-2 272 859.00	-2 823 054.00	-3 696 845.00
Contributions to Capital Budget										
Contribution to Capital Budget (Grants & Contributions)	1 692 689	1 750 000	5 150 000	400 000	1 046 000	-	1 046 000	1 670 000.00	500 000.00	500 000.00
Offset Depreciation	-	-	-466 100	-783 161	-783 161	-	-783 161	-861 000.00	-947 000.00	-1 042 000.00
BUDGET SURPLUS/ (DEFICIT)	**-2 363 991**	**-2 371 495.72**	**-332 492.39**	**-2 220 837.00**	**-1 387 495.00**	**54 237.18**	**-1 387 495.00**	**-1 911 859.00**	**-1 876 054.00**	**-2 654 845.00**

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

LIBRARY HENLEY ON KLIP

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
INCOME										
DAC Grant	-	-	-	150 000	-	-	-	60 000.00	-	-
Sub-Total: Provincial Grants (Capex)	**-**	**-**	**-**	**150 000**	**-**	**-**	**-**	**60 000.00**	**-**	**-**
Summary: Capital Transfers (DORA)	-	-	-	150 000	-	-	-	60 000.00	-	-
Summary: Capital Revenue	-	-	-	150 000	-	-	-	60 000.00	-	-
Sub-Total: Government Grants and Subsidies	**-**	**-**	**-**	**150 000**	**-**	**-**	**-**	**60 000.00**	**-**	**-**
TOTAL OPERATING INCOME	**-**	**-**	**-**	**150 000**	**-**	**-**	**-**	**60 000**	**-**	**-**
Summary: Operating Income EXCL Capital Revenue	-	-	-	-	-	-	-	-	-	-
NET OPERATING INCOME	**-**	**-**	**-**	**150 000**	**-**	**-**	**-**	**60 000.00**	**-**	**-**

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
EXPENDITURE										
Basic Salaries	244 964	332 770	267 322	391 641	391 641	201 503	391 641	405 700.00	434 099.00	468 827.00
Housing Subsidy	3 000	3 000	3 000	3 000	6 500	500	6 500	-	8 000.00	8 000.00
Industrial Council Levy	98	190	229	245	245	136	245	245.00	245.00	245.00
Leave Bonus	17 700	28 144	30 533	32 637	32 637	33 037	32 637	33 808.00	36 175.00	39 069.00
Redemption of Leave	-	-	-	7 714	13 000	12 576	13 000	4 000.00	4 281.00	4 623.00
Telephone Allowance	-	2 000	3 000	3 000	3 000	2 250	3 000	3 000.00	3 000.00	3 000.00
UIF	2 309	3 475	4 199	4 380	4 338	2 418	4 338	4 687.00	4 878.00	5 111.00
Skills Development Levy	-	3 520	4 196	4 726	4 684	2 517	4 684	4 654.00	5 044.00	5 424.00
Group Insurance	4 999	5 337	5 717	3 339	3 339	1 017	3 339	-	-	-
Medical Aid Fund	30 031	33 055	36 216	34 582	34 582	15 886	34 582	18 887.00	18 887.00	18 887.00
Pension Fund	46 578	66 695	81 139	93 969	93 969	44 331	93 969	82 947.00	103 393.00	111 664.00
Sub-Total: Remuneration of Employees	**349 680**	**478 187**	**435 550**	**579 233**	**587 935**	**316 170**	**587 935**	**557 928.00**	**618 002.00**	**664 850.00**
Computer Requirements / Services	964	1 455	475	1 839	1 839	-	1 839	1 870.00	1 973.00	2 077.00
Congresses / Professional Meetings	857	-	-	1 169	-	-	-	1 189.00	1 254.00	1 321.00
Marketing / Promotions / Advertisements	396	985	2 788	2 500	2 500	186	2 500	-	-	-
Periodicals / Reference Books / Magazines	17 671	2 782	34 162	60 427	60 427	22 061	60 427	28 950.00	30 542.00	32 161.00
Non Capital Assets	411	5 149	1 750	4 373	4 373	1 226	4 373	4 448.00	4 693.00	4 941.00
Rental	15 618	3 533	20 971	35 000	30 000	16 834	30 000	34 740.00	36 651.00	38 593.00
Stationery / Printing / Binding	9 054	10 436	9 978	10 816	13 316	3 438	13 316	10 615.00	11 199.00	11 792.00
Stores and Materials	2 286	310	653	920	3 089	615	3 089	1 447.00	1 527.00	1 607.00
Telecommunications	11 423	16 871	15 745	16 476	16 476	15 323	16 476	16 405.00	17 307.00	18 225.00
Skills Development Levy	2 304	-	-	-	-	-	-	-	-	-
Sub-Total: General Expenditure	**60 984**	**41 522**	**86 521**	**133 520**	**132 020**	**59 682**	**132 020**	**99 664.00**	**105 146.00**	**110 717.00**
Contracted Services: General	2 161	1 988	4 375	5 820	10 820	3 430	10 820	6 011.00	6 342.00	6 678.00
Sub-Total: Contracted Services	**2 161**	**1 988**	**4 375**	**5 820**	**10 820**	**3 430**	**10 820**	**6 011.00**	**6 342.00**	**6 678.00**
R & M: Buildings, Fences and Sites	9 531	41 817	63 460	96 000	96 000	39 600	96 000	107 000.00	115 560.00	124 805.00
R & M: Furniture	2 625	4 157	1 475	7 680	4 180	350	4 180	8 602.00	9 290.00	10 033.00
Sub-Total: Repairs and Maintenance	**12 156**	**45 974**	**64 935**	**103 680**	**100 180**	**39 950**	**100 180**	**115 602.00**	**124 850.00**	**134 838.00**
Depreciation Fixed Assets	70 600	41 081	99 798	43 008	43 008	32 256	43 008	47 000.00	51 700.00	56 870.00
Sub-Total: Depreciation	**70 600**	**41 081**	**99 798**	**43 008**	**43 008**	**32 256**	**43 008**	**47 000.00**	**51 700.00**	**56 870.00**
TOTAL OPERATING EXPENDITURE	**495 580**	**608 752**	**691 179**	**865 261**	**873 963**	**451 488**	**873 963**	**826 205.00**	**906 040.00**	**973 953.00**
NET OPERATING EXPENDITURE	**495 580**	**608 752**	**691 179**	**865 261**	**873 963**	**451 488**	**873 963**	**826 205.00**	**906 040.00**	**973 953.00**

ACCOUNTING SURPLUS / (DEFICIT)	**-495 580**	**-608 752**	**-691 179**	**-715 261**	**-873 963**	**-451 488**	**-873 963**	**-766 205.00**	**-906 040.00**	**-973 953.00**
Accounting Surplus / (Deficit) excl Capital Revenue	-495 580	-608 752	-691 179	-865 261	-873 963	-451 488	-873 963	-826 205.00	-906 040.00	-973 953.00
Contributions to Capital Budget										
Contribution to Capital Budget (Grants & Contributions)	-	-	-	150 000	-	-	-	60 000.00	-	-
Offset Depreciation	-	-	-99 798	-43 008	-43 008	-	-43 008	-47 000.00	-52 000.00	-57 000.00
BUDGET SURPLUS/ (DEFICIT)	**-495 580**	**-608 751.76**	**-591 380.86**	**-822 253.00**	**-830 955.00**	**-451 488.29**	**-830 955.00**	**-779 205.00**	**-854 040.00**	**-916 953.00**

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

LIBRARY WALKERVILLE

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
INCOME										
DAC Grant	-	-	-	-	-	-	-	60 000.00	-	-
Sub-Total: Provincial Grants (Capex)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**60 000.00**	**-**	**-**
Summary: Capital Transfers (DORA)	-	-	-	-	-	-	-	60 000.00	-	-
Summary: Capital Revenue	-	-	-	-	-	-	-	60 000.00	-	-
Sub-Total: Government Grants and Subsidies	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**60 000.00**	**-**	**-**
TOTAL OPERATING INCOME	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**60 000**	**-**	**-**
Summary: Operating Income EXCL Capital Revenue	-	-	-	-	-	-	-	-	-	-
NET OPERATING INCOME	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**60 000.00**	**-**	**-**

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
EXPENDITURE										
Basic Salaries	344 916	383 629	329 133	484 083	484 083	363 119	484 083	524 945.00	561 691.00	606 626.00
Industrial Council Levy	98	143	229	245	245	183	245	245.00	245.00	245.00
Leave Bonus	17 150	28 924	37 740	40 340	40 340	40 505	40 340	43 745.00	46 808.00	50 552.00
Redemption of Leave	-	3 244	-	6 678	6 678	-	6 678	7 206.00	7 710.00	8 327.00
UIF	3 252	3 877	4 474	4 716	4 649	3 439	4 649	4 912.00	4 986.00	5 076.00
Skills Development Levy	-	3 937	4 940	5 682	5 586	4 047	5 586	6 204.00	6 607.00	7 100.00
Medical Aid Fund	36 292	41 429	35 597	34 142	34 142	28 487	34 142	44 461.00	44 461.00	44 461.00
Pension Fund	67 536	73 480	93 760	106 498	106 498	75 488	106 498	115 488.00	123 572.00	133 458.00
Sub-Total: Remuneration of Employees	**469 244**	**538 663**	**505 872**	**682 384**	**682 221**	**515 267**	**682 221**	**747 206.00**	**796 080.00**	**855 845.00**
Computer Requirements / Services	500	1 870	712	2 668	2 668	1 095	2 668	2 714.00	2 863.00	3 015.00
Congresses / Professional Meetings	579	199	150	1 169	1 169	1 675	1 169	1 189.00	1 254.00	1 321.00
Marketing / Promotions / Advertisements	1 750	4 936	3 375	2 500	2 500	821	2 500	-	-	-
Periodicals / Reference Books / Magazines	13 587	538	29 556	60 427	60 427	22 784	60 427	28 950.00	30 542.00	32 161.00
Non Capital Assets	5 032	5 577	2 760	5 232	5 232	4 589	5 232	9 650.00	10 181.00	10 720.00
Rental	11 987	9 908	21 147	27 375	27 375	17 340	27 375	28 950.00	30 542.00	32 161.00
Stationery / Printing / Binding	8 438	7 695	9 800	10 816	14 816	6 238	14 816	10 615.00	11 199.00	11 792.00
Stores and Materials	2 105	2 448	2 213	2 300	3 969	1 943	3 969	2 895.00	3 054.00	3 216.00
Telecommunications	-	1 159	-	1 169	1 169	-	1 169	1 447.00	1 527.00	1 607.00
Skills Development Levy	3 210	-	-	-	-	-	-	-	-	-
Sub-Total: General Expenditure	**47 189**	**34 330**	**69 714**	**113 656**	**119 325**	**56 485**	**119 325**	**86 410.00**	**91 162.00**	**95 993.00**
Contracted Services: General	4 493	5 594	5 545	5 820	8 320	5 151	8 320	9 800.00	10 339.00	10 887.00
Sub-Total: Contracted Services	**4 493**	**5 594**	**5 545**	**5 820**	**8 320**	**5 151**	**8 320**	**9 800.00**	**10 339.00**	**10 887.00**
R & M: Buildings, Fences and Sites	9 772	33 209	11 075	57 600	50 600	6 596	50 600	64 000.00	69 120.00	74 650.00
R & M: Furniture	1 820	2 630	985	3 360	3 360	951	3 360	3 763.00	4 064.00	4 389.00
Sub-Total: Repairs and Maintenance	**11 591**	**35 839**	**12 061**	**60 960**	**53 960**	**7 546**	**53 960**	**67 763.00**	**73 184.00**	**79 039.00**
Depreciation Fixed Assets	34 746	33 099	87 645	37 837	37 837	28 378	37 837	42 000.00	46 200.00	50 820.00
Sub-Total: Depreciation	**34 746**	**33 099**	**87 645**	**37 837**	**37 837**	**28 378**	**37 837**	**42 000.00**	**46 200.00**	**50 820.00**
TOTAL OPERATING EXPENDITURE	**567 263**	**647 526**	**680 837**	**900 657**	**901 663**	**612 827**	**901 663**	**953 179.00**	**1 016 965.00**	**1 092 584.00**
NET OPERATING EXPENDITURE	**567 263**	**647 526**	**680 837**	**900 657**	**901 663**	**612 827**	**901 663**	**953 179.00**	**1 016 965.00**	**1 092 584.00**

ACCOUNTING SURPLUS / (DEFICIT)	**-567 263**	**-647 526**	**-680 837**	**-900 657**	**-901 663**	**-612 827**	**-901 663**	**-893 179.00**	**-1 016 965.00**	**-1 092 584.00**
Accounting Surplus / (Deficit) excl Capital Revenue	-567 263	-647 526	-680 837	-900 657	-901 663	-612 827	-901 663	-953 179.00	-1 016 965.00	-1 092 584.00
Contributions to Capital Budget										
Contribution to Capital Budget (Grants & Contributions)	-	-	-	-	-	-	-	60 000.00	-	-
Offset Depreciation	-	-	-87 645	-37 837	-37 837	-	-37 837	-42 000.00	-46 000.00	-51 000.00
BUDGET SURPLUS/ (DEFICIT)	**-567 263**	**-647 525.63**	**-593 192.40**	**-862 820.00**	**-863 826.00**	**-612 826.69**	**-863 826.00**	**-911 179.00**	**-970 965.00**	**-1 041 584.00**

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

LIBRARY RANDVAAL

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
INCOME										
DAC Grant	-	-	-	-	-	-	-	60 000.00	-	-
Sub-Total: Provincial Grants (Capex)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**60 000.00**	**-**	**-**
Summary: Capital Transfers (DORA)	-	-	-	-	-	-	-	60 000.00	-	-
Summary: Capital Revenue	-	-	-	-	-	-	-	60 000.00	-	-
Sub-Total: Government Grants and Subsidies	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**60 000.00**	**-**	**-**
TOTAL OPERATING INCOME	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**60 000**	**-**	**-**
Summary: Operating Income EXCL Capital Revenue	-	-	-	-	-	-	-	-	-	-
NET OPERATING INCOME	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**60 000.00**	**-**	**-**

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
EXPENDITURE										
Basic Salaries	246 432	258 976	337 947	499 630	499 630	374 373	499 630	539 097.00	576 834.00	622 981.00
Housing Subsidy	-	-	5 736	9 000	6 500	4 698	6 500	8 000.00	8 000.00	8 000.00
Industrial Council Levy	98	143	229	245	245	183	245	245.00	245.00	245.00
Leave Bonus	18 415	19 612	38 952	41 636	41 636	41 597	41 636	44 925.00	48 069.00	51 915.00
Redemption of Leave	3 376	5 215	-	10 804	10 804	-	10 804	11 658.00	12 474.00	13 472.00
UIF	2 260	2 457	4 398	4 955	4 817	3 435	4 817	5 790.00	5 790.00	5 790.00
Skills Development Levy	-	2 379	4 910	5 745	5 612	4 036	5 612	6 211.00	6 628.00	7 138.00
Group Insurance	-	-	-	3 339	3 339	-	3 339	3 603.00	3 855.00	4 163.00
Medical Aid Fund	-	-	13 979	13 414	13 414	11 126	13 414	17 453.00	17 453.00	17 453.00
Pension Fund	48 616	51 905	102 833	109 918	109 918	82 362	109 918	118 601.00	126 903.00	137 056.00
Sub-Total: Remuneration of Employees	**319 197**	**340 686**	**508 984**	**698 686**	**695 915**	**521 810**	**695 915**	**755 583.00**	**806 251.00**	**868 213.00**
Computer Requirements / Services	1 944	1 015	2 217	2 575	2 575	569	2 575	2 895.00	3 054.00	3 216.00
Congresses / Professional Meetings	-	200	890	1 169	-	-	-	1 189.00	1 254.00	1 321.00
Marketing / Promotions / Advertisements	1 493	4 728	3 852	2 500	2 500	984	2 500	-	-	-
Periodicals / Reference Books / Magazines	18 853	561	31 379	60 427	60 427	39 881	60 427	28 950.00	30 542.00	32 161.00
Non Capital Assets	5 935	-	701	1 796	1 796	1 402	1 796	2 412.00	2 545.00	2 680.00
Rental	15 322	7 929	20 917	26 467	26 467	16 834	26 467	28 950.00	30 542.00	32 161.00
Stationery / Printing / Binding	9 190	12 290	7 535	10 816	13 816	9 442	13 816	10 615.00	11 199.00	11 792.00
Stores and Materials	2 774	3 991	4 458	4 599	5 768	-	5 768	5 790.00	6 108.00	6 432.00
Telecommunications	11 517	17 571	9 308	17 354	17 354	2 558	17 354	17 370.00	18 325.00	19 297.00
Skills Development Levy	2 257	-	-	-	-	-	-	-	-	-
Sub-Total: General Expenditure	**69 285**	**48 286**	**81 257**	**127 703**	**130 703**	**71 669**	**130 703**	**98 171.00**	**103 569.00**	**109 060.00**
Contracted Services: General	4 521	477	4 918	5 820	8 820	8 624	8 820	6 011.00	6 342.00	6 678.00
Sub-Total: Contracted Services	**4 521**	**477**	**4 918**	**5 820**	**8 820**	**8 624**	**8 820**	**6 011.00**	**6 342.00**	**6 678.00**
R & M: Buildings, Fences and Sites	4 586	12 092	17 560	20 160	15 160	6 634	15 160	22 000.00	23 760.00	25 661.00
R & M: Furniture	4 880	3 472	-	5 856	4 856	-	4 856	6 559.00	7 084.00	7 651.00
Sub-Total: Repairs and Maintenance	**9 466**	**15 564**	**17 560**	**26 016**	**20 016**	**6 634**	**20 016**	**28 559.00**	**30 844.00**	**33 312.00**
Depreciation Fixed Assets	158 817	180 779	203 142	239 586	239 586	179 690	239 586	264 000.00	290 400.00	319 440.00
Sub-Total: Depreciation	**158 817**	**180 779**	**203 142**	**239 586**	**239 586**	**179 690**	**239 586**	**264 000.00**	**290 400.00**	**319 440.00**
TOTAL OPERATING EXPENDITURE	**561 286**	**585 794**	**815 861**	**1 097 811**	**1 095 040**	**788 427**	**1 095 040**	**1 152 324.00**	**1 237 406.00**	**1 336 703.00**
Departmental Charges: Water	12 179	18 294	34 513	23 320	23 320	18 288	23 320	26 468.00	30 049.00	34 115.00
Sub-Total: Departmental Charges	**12 179**	**18 294**	**34 513**	**23 320**	**23 320**	**18 288**	**23 320**	**26 468**	**30 049**	**34 115**
NET OPERATING EXPENDITURE	**573 465**	**604 087**	**850 374**	**1 121 131**	**1 118 360**	**806 715**	**1 118 360**	**1 178 792.00**	**1 267 455.00**	**1 370 818.00**

ACCOUNTING SURPLUS / (DEFICIT)	**-573 465**	**-604 087**	**-850 374**	**-1 121 131**	**-1 118 360**	**-806 715**	**-1 118 360**	**-1 178 792.00**	**-1 267 455.00**	**-1 370 818.00**
Accounting Surplus / (Deficit) excl Capital Revenue	-573 465	-604 087	-850 374	-1 121 131	-1 118 360	-806 715	-1 118 360	-1 178 792.00	-1 267 455.00	-1 370 818.00
Contributions to Capital Budget										
Contribution to Capital Budget (Capital Replacement Reserve)	-	-	-	300 000	-	-	-	-	-	-
Contribution to Capital Budget (Grants & Contributions)	-	-	-	-	-	-	-	60 000.00	-	-
Offset Depreciation	-	-	-203 142	-239 586	-239 586	-	-239 586	-264 000.00	-290 000.00	-319 000.00
BUDGET SURPLUS/ (DEFICIT)	**-573 465**	**-604 087.45**	**-647 232.08**	**-1 181 545.00**	**-878 774.00**	**-806 714.56**	**-878 774.00**	**-914 792.00**	**-977 455.00**	**-1 051 818.00**

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

LIBRARY LAKESIDE

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
INCOME										
DAC Grant	-	-	-	1 200 000	-	-	-	800 000.00	200 000.00	100 000.00
Sub-Total: Provincial Grants (Capex)	**-**	**-**	**-**	**1 200 000**	**-**	**-**	**-**	**800 000.00**	**200 000.00**	**100 000.00**
Summary: Capital Transfers (DORA)	-	-	-	1 200 000	-	-	-	800 000.00	200 000.00	100 000.00
Summary: Capital Revenue	-	-	-	1 200 000	-	-	-	800 000.00	200 000.00	100 000.00
Sub-Total: Government Grants and Subsidies	**-**	**-**	**-**	**1 200 000**	**-**	**-**	**-**	**800 000.00**	**200 000.00**	**100 000.00**
TOTAL OPERATING INCOME	**-**	**-**	**-**	**1 200 000**	**-**	**-**	**-**	**800 000**	**200 000**	**100 000**
Summary: Operating Income EXCL Capital Revenue	-	-	-	-	-	-	-	-	-	-
NET OPERATING INCOME	**-**	**-**	**-**	**1 200 000**	**-**	**-**	**-**	**800 000.00**	**200 000.00**	**100 000.00**

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
EXPENDITURE										
Basic Salaries	-	-	-	-	669 059	-	669 059	930 113.00	995 221.00	1 074 839.00
Housing Subsidy	-	-	-	-	6 500	-	6 500	24 000.00	24 000.00	24 000.00
Industrial Council Levy	-	-	-	-	492	-	492	492.00	492.00	492.00
Leave Bonus	-	-	-	-	10 934	-	10 934	77 509.00	82 935.00	89 570.00
UIF	-	-	-	-	6 865	-	6 865	8 723.00	8 922.00	9 167.00
Skills Development Levy	-	-	-	-	7 525	-	7 525	11 196.00	11 902.00	12 764.00
Medical Aid Fund	-	-	-	-	65 984	-	65 984	88 000.00	88 000.00	88 000.00
Pension Fund	-	-	-	-	125 679	-	125 679	174 971.00	187 219.00	202 196.00
Sub-Total: Remuneration of Employees	**-**	**-**	**-**	**-**	**893 038**	**-**	**893 038**	**1 315 004.00**	**1 398 691.00**	**1 501 028.00**
Computer Requirements / Services	-	-	-	6 000	6 000	-	6 000	9 650.00	10 181.00	10 720.00
Congresses / Professional Meetings	-	-	-	2 000	2 000	-	2 000	48 250.00	50 904.00	53 602.00
Marketing / Promotions / Advertisements	-	-	-	7 000	7 000	-	7 000	9 650.00	10 181.00	10 720.00
Periodicals / Reference Books / Magazines	-	-	-	60 000	60 000	11 107	60 000	28 950.00	30 542.00	32 161.00
Non Capital Assets	-	-	-	5 000	5 000	1 316	5 000	38 600.00	40 723.00	42 881.00
Rental	-	-	-	30 000	30 000	-	30 000	38 600.00	40 723.00	42 881.00
Stationery / Printing / Binding	-	-	-	8 000	13 000	6 493	13 000	14 475.00	15 271.00	16 080.00
Stores and Materials	-	-	-	2 000	7 000	2 826	7 000	19 300.00	20 362.00	21 441.00
Telecommunications	-	-	-	15 000	15 000	-	15 000	33 775.00	35 633.00	37 521.00
Uniforms / Protective Clothing	-	-	-	-	5 000	-	5 000	-	-	-
Sub-Total: General Expenditure	**-**	**-**	**-**	**135 000**	**150 000**	**21 742**	**150 000**	**241 250.00**	**254 520.00**	**268 007.00**
Contracted Services: General	-	-	-	-	20 000	-	20 000	49 000.00	51 695.00	54 435.00
Sub-Total: Contracted Services	**-**	**-**	**-**	**-**	**20 000**	**-**	**20 000**	**49 000.00**	**51 695.00**	**54 435.00**
R & M: Buildings, Fences and Sites	-	-	-	-	25 000	-	25 000	10 000.00	10 800.00	11 664.00
Sub-Total: Repairs and Maintenance	**-**	**-**	**-**	**-**	**25 000**	**-**	**25 000**	**10 000.00**	**10 800.00**	**11 664.00**
TOTAL OPERATING EXPENDITURE	**-**	**-**	**-**	**135 000**	**1 088 038**	**21 742**	**1 088 038**	**1 615 254.00**	**1 715 706.00**	**1 835 134.00**
NET OPERATING EXPENDITURE	**-**	**-**	**-**	**135 000**	**1 088 038**	**21 742**	**1 088 038**	**1 615 254.00**	**1 715 706.00**	**1 835 134.00**

ACCOUNTING SURPLUS / (DEFICIT)	**-**	**-**	**-**	**1 065 000**	**-1 088 038**	**-21 742**	**-1 088 038**	**-815 254.00**	**-1 515 706.00**	**-1 735 134.00**
Accounting Surplus / (Deficit) excl Capital Revenue	-	-	-	-135 000	-1 088 038	-21 742	-1 088 038	-1 615 254.00	-1 715 706.00	-1 835 134.00
Contributions to Capital Budget										
Contribution to Capital Budget (Grants & Contributions)	-	-	-	1 200 000	-	-	-	300 000.00	200 000.00	100 000.00
BUDGET SURPLUS/ (DEFICIT)	**-**	**-**	**-**	**-135 000.00**	**-1 088 038.00**	**-21 741.71**	**-1 088 038.00**	**-1 115 254.00**	**-1 715 706.00**	**-1 835 134.00**

MDVAAL LOCAL MUNICIPALITY
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LIBRARY SICELO

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
INCOME										
DAC Grant	-	-	-	700 000	-	-	-	150 000.00	-	-
Sub-Total: Provincial Grants (Capex)	**-**	**-**	**-**	**700 000**	**-**	**-**	**-**	**150 000.00**	**-**	**-**
Summary: Capital Transfers (DORA)	-	-	-	700 000	-	-	-	150 000.00	-	-
Summary: Capital Revenue	-	-	-	700 000	-	-	-	150 000.00	-	-
Sub-Total: Government Grants and Subsidies	**-**	**-**	**-**	**700 000**	**-**	**-**	**-**	**150 000.00**	**-**	**-**
TOTAL OPERATING INCOME	**-**	**-**	**-**	**700 000**	**-**	**-**	**-**	**150 000**	**-**	**-**
Summary: Operating Income EXCL Capital Revenue	-	-	-	-	-	-	-	-	-	-
NET OPERATING INCOME	**-**	**-**	**-**	**700 000**	**-**	**-**	**-**	**150 000.00**	**-**	**-**

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
EXPENDITURE										
Computer Requirements / Services	5 040	520	-	6 163	5 163	-	5 163	9 650.00	10 181.00	10 720.00
Congresses / Professional Meetings	631	130	-	1 169	-	-	-	1 189.00	1 254.00	1 321.00
Marketing / Promotions / Advertisements	2 407	-	4 094	3 500	3 500	1 690	3 500	-	-	-
Periodicals / Reference Books / Magazines	19 330	-	50 781	81 121	81 121	19 821	81 121	82 025.00	86 536.00	91 123.00
Non Capital Assets	12 177	12 366	8 112	11 711	11 711	2 281	11 711	11 580.00	12 217.00	12 864.00
Rental	1 253	3 966	14 524	17 756	17 756	16 834	17 756	28 950.00	30 542.00	32 161.00
Stationery / Printing / Binding	7 256	3 494	9 429	11 589	14 589	4 991	14 589	11 580.00	12 217.00	12 864.00
Stores and Materials	2 445	2 520	2 698	2 759	3 928	2 650	3 928	2 806.00	2 960.00	3 117.00
Telecommunications	11 763	24 121	-	24 374	24 374	-	24 374	33 775.00	35 633.00	37 521.00
Sub-Total: General Expenditure	**62 301**	**47 116**	**89 639**	**160 142**	**162 142**	**48 266**	**162 142**	**181 555.00**	**191 540.00**	**201 691.00**
Contracted Services: General	3 759	1 845	1 599	5 820	6 820	2 844	6 820	6 011.00	6 342.00	6 678.00
Sub-Total: Contracted Services	**3 759**	**1 845**	**1 599**	**5 820**	**6 820**	**2 844**	**6 820**	**6 011.00**	**6 342.00**	**6 678.00**
R & M: Buildings, Fences and Sites	5 011	1 357	5 298	11 520	8 520	384	8 520	12 000.00	12 960.00	13 997.00
R & M: Furniture	-	1 940	-	2 688	2 688	-	2 688	3 011.00	3 252.00	3 512.00
Sub-Total: Repairs and Maintenance	**5 011**	**3 297**	**5 298**	**14 208**	**11 208**	**384**	**11 208**	**15 011.00**	**16 212.00**	**17 509.00**
Depreciation Fixed Assets	140 750	267 620	98 863	465 398	465 398	349 049	465 398	512 000.00	563 200.00	619 520.00
Sub-Total: Depreciation	**140 750**	**267 620**	**98 863**	**465 398**	**465 398**	**349 049**	**465 398**	**512 000.00**	**563 200.00**	**619 520.00**
TOTAL OPERATING EXPENDITURE	**211 821**	**319 878**	**195 398**	**645 568**	**645 568**	**400 543**	**645 568**	**714 577.00**	**777 294.00**	**845 398.00**
NET OPERATING EXPENDITURE	**211 821**	**319 878**	**195 398**	**645 568**	**645 568**	**400 543**	**645 568**	**714 577.00**	**777 294.00**	**845 398.00**

ACCOUNTING SURPLUS / (DEFICIT)	**-211 821**	**-319 878**	**-195 398**	**54 432**	**-645 568**	**-400 543**	**-645 568**	**-564 577.00**	**-777 294.00**	**-845 398.00**
Accounting Surplus / (Deficit) excl Capital Revenue	-211 821	-319 878	-195 398	-645 568	-645 568	-400 543	-645 568	-714 577.00	-777 294.00	-845 398.00
Contributions to Capital Budget										
Contribution to Capital Budget (Grants & Contributions)	-	-	-	700 000	-	-	-	150 000.00	-	-
Offset Depreciation	-	-	-98 863	-465 398	-465 398	-	-465 398	-512 000.00	-563 000.00	-619 000.00
BUDGET SURPLUS/ (DEFICIT)	**-211 821**	**-319 877.78**	**-96 535.36**	**-180 170.00**	**-180 170.00**	**-400 543.08**	**-180 170.00**	**-202 577.00**	**-214 294.00**	**-226 398.00**

MIDVAAL LOCAL MUNICIPALITY
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CEMETRIES

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
INCOME										
Municipal Infrastructure Grant	-	-	-	50 000	-	-	-	-	-	-
Sub-Total: National Grants (Capex)	**-**	**-**	**-**	**50 000**	**-**	**-**	**-**	**-**	**-**	**-**
Summary: Capital Transfers (DORA)	-	-	-	50 000	-	-	-	-	-	-
Summary: Capital Revenue	-	-	-	50 000	-	-	-	-	-	-
Sub-Total: Government Grants and Subsidies	**-**	**-**	**-**	**50 000**	**-**	**-**	**-**	**-**	**-**	**-**
Cemetery Income	483 626.31	482 032.53	498 600.86	651 688	651 688	461 838.34	651 688.00	703 823.00	742 533.00	781 888.00
Sub-Total: Other Income	**483 626**	**482 033**	**498 601**	**651 688**	**651 688**	**461 838**	**651 688**	**703 823.00**	**742 533.00**	**781 888.00**
TOTAL OPERATING INCOME	**483 626**	**482 033**	**498 601**	**701 688**	**651 688**	**461 838**	**651 688**	**703 823**	**742 533**	**781 888**
Summary: Operating Income EXCL Capital Revenue	483 626	482 033	498 601	651 688	651 688	461 838	651 688	703 823.00	742 533.00	781 888.00
NET OPERATING INCOME	**483 626**	**482 033**	**498 601**	**701 688**	**651 688**	**461 838**	**651 688**	**703 823.00**	**742 533.00**	**781 888.00**

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
EXPENDITURE										
Stores and Materials	-	-	261	920	920	-	920	9 650.00	10 181.00	10 720.00
Sub-Total: General Expenditure	**-**	**-**	**261**	**920**	**920**	**-**	**920**	**9 650.00**	**10 181.00**	**10 720.00**
Contracted Services: General	194 887	221 817	266 491	372 743	372 743	238 500	372 743	441 000.00	465 255.00	489 914.00
Sub-Total: Contracted Services	**194 887**	**221 817**	**266 491**	**372 743**	**372 743**	**238 500**	**372 743**	**441 000.00**	**465 255.00**	**489 914.00**
R & M: Buildings, Fences and Sites	11 962	3 526	-	68 171	68 171	3 650	68 171	76 000.00	82 080.00	88 646.00
R & M: Furniture	-	-	-	1 510	1 510	-	1 510	1 691.00	1 826.00	1 972.00
Sub-Total: Repairs and Maintenance	**11 962**	**3 526**	**-**	**69 681**	**69 681**	**3 650**	**69 681**	**77 691.00**	**83 906.00**	**90 618.00**
Depreciation Fixed Assets	56 932	109 034	109 041	137 539	137 539	103 154	137 539	151 000.00	166 100.00	182 710.00
Sub-Total: Depreciation	**56 932**	**109 034**	**109 041**	**137 539**	**137 539**	**103 154**	**137 539**	**151 000.00**	**166 100.00**	**182 710.00**
TOTAL OPERATING EXPENDITURE	**263 782**	**334 377**	**375 793**	**580 883**	**580 883**	**345 304**	**580 883**	**679 341.00**	**725 442.00**	**773 962.00**
Departmental Charges: Electricity	-	-	-	-	-	504	-	-	-	-
Departmental Charges: Water	12 016	23 970	-278	29 499	29 499	4 942	29 499	33 481.00	38 011.00	43 154.00
Sub-Total: Departmental Charges	**12 016**	**23 970**	**-278**	**29 499**	**29 499**	**5 447**	**29 499**	**33 481**	**38 011**	**43 154**
NET OPERATING EXPENDITURE	**275 798**	**358 347**	**375 515**	**610 382**	**610 382**	**350 751**	**610 382**	**712 822.00**	**763 453.00**	**817 116.00**

ACCOUNTING SURPLUS / (DEFICIT)	**207 829**	**123 685**	**123 086**	**91 306**	**41 306**	**111 087**	**41 306**	**-8 999.00**	**-20 920.00**	**-35 228.00**
Accounting Surplus / (Deficit) excl Capital Revenue	207 829	123 685	123 086	41 306	41 306	111 087	41 306	-8 999.00	-20 920.00	-35 228.00
Contributions to Capital Budget										
Contribution to Capital Budget (Capital Replacement Reserve)	-	-	-	-	-	-	-	150 000.00	-	-
Contribution to Capital Budget (Grants & Contributions)	-	-	-	50 000	-	-	-	-	-	-
Offset Depreciation	-	-	-109 041	-137 539	-137 539	-	-137 539	-151 000.00	-166 000.00	-183 000.00
BUDGET SURPLUS/ (DEFICIT)	**207 829**	**123 685.39**	**232 126.67**	**178 845.00**	**178 845.00**	**111 087.30**	**178 845.00**	**-7 999.00**	**145 080.00**	**147 772.00**

MIDVAAL LOCAL MUNICIPALITY
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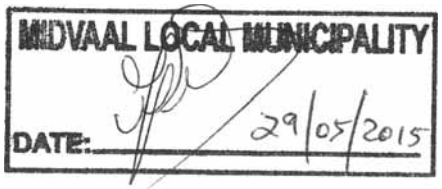
MDVAAL LOCAL MUNICIPALITY
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SOCIAL SERVICES ADMIN

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
INCOME										
Other Cash Donations and Contributions	-	-	-	330 000	330 000	85 136.32	330 000.00	-	-	-
Sub-Total: Public Donations	**-**	**-**	**-**	**330 000**	**330 000**	**85 136**	**330 000**	**-**	**-**	**-**
HIV Programme Grant	284 015.01	185 000.00	-	287 983	287 983	-	287 983.00	303 534.00	320 228.00	337 200.00
Sedibeng Capital Grants	200 000.00	-	-	-	-	-	-	-	-	-
Sub-Total: District Municipality Grants	**484 015**	**185 000**	**-**	**287 983**	**287 983**	**-**	**287 983**	**303 534.00**	**320 228.00**	**337 200.00**
DSRAC Grant	79 380.00	-	-	-	-	-	-	-	-	-
Sub-Total: Provincial Grants (Opex)	**79 380**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Summary: Operating Transfers	363 395	185 000	-	287 983	287 983	-	287 983	303 534.00	320 228.00	337 200.00
Summary: Capital Transfers (DORA)	200 000	-	-	-	-	-	-	-	-	-
Summary: Capital Revenue	200 000	-	-	-	-	-	-	-	-	-
Sub-Total: Government Grants and Subsidies	**563 395**	**185 000**	**-**	**287 983**	**287 983**	**-**	**287 983**	**303 534.00**	**320 228.00**	**337 200.00**
TOTAL OPERATING INCOME	**563 395**	**185 000**	**-**	**617 983**	**617 983**	**85 136**	**617 983**	**303 534**	**320 228**	**337 200**
Summary: Operating Income EXCL Capital Revenue	363 395	185 000	-	617 983	617 983	85 136	617 983	303 534.00	320 228.00	337 200.00
NET OPERATING INCOME	**563 395**	**185 000**	**-**	**617 983**	**617 983**	**85 136**	**617 983**	**303 534.00**	**320 228.00**	**337 200.00**

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
EXPENDITURE										
Acting Allowance	-	-	-	-	2 000	-	2 000	2 000.00	2 000.00	2 000.00
Basic Salaries	2 007 378	2 389 828	1 641 080	2 823 256	2 844 882	1 805 270	2 844 882	3 422 263.00	3 751 069.00	4 051 153.00
Housing Subsidy	5 052	4 842	4 632	6 000	6 500	3 789	6 500	24 000.00	48 000.00	48 000.00
Industrial Council Levy	385	613	616	898	898	502	898	1 061.00	1 142.00	1 142.00
Leave Bonus	218 058	107 472	130 117	134 483	136 285	104 254	136 285	184 069.00	228 238.00	246 497.00
Redemption of Leave	145 128	-	-	-	11 000	10 743	11 000	-	-	-
Telephone Allowance	31 700	39 142	54 000	54 000	50 400	35 978	50 400	50 400.00	50 400.00	50 400.00
Travelling Allowance	123 176	297 931	419 349	442 000	402 000	279 509	402 000	442 000.00	442 000.00	442 000.00
UIF	11 014	13 331	14 185	17 172	17 406	11 152	17 406	21 679.00	24 128.00	24 815.00
Skills Development Levy	-	25 009	28 961	35 446	35 249	22 590	35 249	44 363.00	47 583.00	49 957.00
Medical Aid Fund	69 569	93 013	107 215	66 823	66 823	84 780	66 823	214 210.00	214 210.00	214 210.00
Pension Fund	361 416	447 719	503 482	623 534	619 097	392 448	619 097	717 473.00	767 703.00	812 696.00
Sub-Total: Remuneration of Employees	**2 972 875**	**3 418 900**	**2 903 636**	**4 203 612**	**4 192 540**	**2 751 014**	**4 192 540**	**5 123 518.00**	**5 576 473.00**	**5 942 870.00**
Bursaries and Student Practical Work	-	-	-	330 000	280 000	2 237	280 000	318 450.00	335 965.00	353 771.00
Computer Requirements / Services	5 020	4 471	3 108	5 362	5 362	-	5 362	9 314.00	9 826.00	10 347.00
Congresses / Professional Meetings	17 539	21 870	9 041	37 047	27 047	4 251	27 047	37 635.00	39 705.00	41 809.00
Fuel Miscellaneous	17 812	17 879	2 697	-	-	-	-	-	-	-
Fleet - Fuel	-	-	22 704	27 250	35 550	21 244	35 550	37 635.00	39 705.00	41 809.00
Fleet - Oil	-	-	-	250	250	-	250	255.00	269.00	283.00
Entertainment	34 431	32 510	72 885	39 200	64 650	47 677	64 650	58 700.00	61 929.00	65 211.00
HIV Programme	292 255	4 881	130 868	287 983	287 983	46 847	287 983	292 395.00	308 477.00	324 826.00
License Fees	876	-	-	1 126	1 126	-	1 126	1 145.00	1 208.00	1 272.00
Marketing / Promotions / Advertisements	12 959	2 969	2 016	-	-	-	-	-	-	-
Pauper / Indigent Burials	100 250	116 900	173 100	183 948	183 948	101 000	183 948	186 245.00	196 488.00	206 902.00
Periodicals / Reference Books / Magazines	-	969	938	1 012	3 512	2 226	3 512	1 030.00	1 087.00	1 144.00
Public Driver Permit (PDP)	-	-	-	27 750	926	926	926	27 985.00	29 524.00	31 089.00
ECD Unit	-	-	-	-	-	-	-	410 125.00	432 682.00	455 614.00
Social Services Programme	10 186	19 695	58 960	341 974	341 974	31 512	341 974	96 500.00	101 808.00	107 203.00
Non Capital Assets	3 258	8 615	12 145	14 731	14 731	9 925	14 731	22 195.00	23 416.00	24 657.00
Rental	44 123	20 120	52 888	61 073	55 773	37 564	55 773	61 760.00	65 157.00	68 610.00
Stationery / Printing / Binding	9 008	10 181	10 790	11 589	16 889	10 762	16 889	11 580.00	12 217.00	12 864.00
Stores and Materials	4 902	4 856	12 789	12 876	12 876	10 526	12 876	12 545.00	13 235.00	13 936.00
Telecommunications	93 125	109 355	106 426	107 242	107 242	99 647	107 242	109 045.00	115 042.00	121 140.00
Tracking	-	4 450	596	6 201	6 201	2 835	6 201	6 582.00	6 944.00	7 312.00
Uniforms / Protective Clothing	-	439	476	1 462	1 462	-	1 462	1 487.00	1 569.00	1 652.00
Skills Development Levy	21 713	-	-	-	-	-	-	-	-	-
Sub-Total: General Expenditure	**667 457**	**380 160**	**672 428**	**1 498 076**	**1 447 502**	**429 178**	**1 447 502**	**1 702 608.00**	**1 796 253.00**	**1 891 451.00**
Interest: External Borrowings	-	-	-	-	-	-	-	17 763.00	20 028.00	15 451.00
Sub-Total: Interest External Borrowings	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**17 763.00**	**20 028.00**	**15 451.00**
Contracted Services: General	137 245	15 978	13 577	17 514	17 514	9 106	17 514	17 640.00	18 610.00	19 597.00
Sub-Total: Contracted Services	**137 245**	**15 978**	**13 577**	**17 514**	**17 514**	**9 106**	**17 514**	**17 640.00**	**18 610.00**	**19 597.00**
R & M: Buildings, Fences and Sites	2 843	9 021	30 350	154 080	154 080	37 548	154 080	172 000.00	185 760.00	200 621.00
R & M: EPWP	-	-	-	-	-	-	-	500 000.00	540 000.00	583 200.00
R & M: Furniture	-	-	-	1 959	1 959	-	1 959	2 194.00	2 370.00	2 560.00
R & M: Fleet Miscellaneous	4 887	7 329	7 297	11 868	11 868	4 370	11 868	13 000.00	14 040.00	15 163.00
Sub-Total: Repairs and Maintenance	**7 730**	**16 350**	**37 647**	**167 907**	**167 907**	**41 918**	**167 907**	**687 194.00**	**742 170.00**	**801 544.00**

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
Depreciation Fixed Assets	287 620	517 710	706 198	544 237	544 237	408 178	544 237	599 000.00	658 900.00	724 790.00
Sub-Total: Depreciation	**287 620**	**517 710**	**706 198**	**544 237**	**544 237**	**408 178**	**544 237**	**599 000.00**	**658 900.00**	**724 790.00**
TOTAL OPERATING EXPENDITURE	**4 072 927**	**4 349 099**	**4 333 487**	**6 431 346**	**6 369 700**	**3 639 395**	**6 369 700**	**8 147 723.00**	**8 812 434.00**	**9 395 703.00**
Departmental Charges: Water	11 266	41 882	9 821	4 708	4 708	10 305	4 708	5 344.00	6 067.00	6 888.00
Departmental Charges: Refuse	1 080	1 296	1 488	4 472	4 472	1 228	4 472	4 830.00	5 216.00	5 634.00
Sub-Total: Departmental Charges	**12 346**	**43 178**	**11 309**	**9 180**	**9 180**	**11 532**	**9 180**	**10 174**	**11 283**	**12 522**
NET OPERATING EXPENDITURE	**4 085 273**	**4 392 277**	**4 344 795**	**6 440 526**	**6 378 880**	**3 650 927**	**6 378 880**	**8 157 897.00**	**8 823 717.00**	**9 408 225.00**
ACCOUNTING SURPLUS / (DEFICIT)	**-3 521 878**	**-4 207 277**	**-4 344 795**	**-5 822 543**	**-5 760 897**	**-3 565 791**	**-5 760 897**	**-7 854 363.00**	**-8 503 489.00**	**-9 071 025.00**
Accounting Surplus / (Deficit) excl Capital Revenue	-3 721 878	-4 207 277	-4 344 795	-5 822 543	-5 760 897	-3 565 791	-5 760 897	-7 854 363.00	-8 503 489.00	-9 071 025.00
Contributions to Capital Budget										
Contribution to Capital Budget (Capital Replacement Reserve)	-	-	0	100 000	400 000	-	400 000	50 000.00	100 000.00	-
Contribution to Capital Budget (Grants & Contributions)	200 000	-	-	-	50 000	-	50 000	-	-	-
Redemption of External Loans	-	-	-	-	-	-	-	30 043.00	43 713.00	48 290.00
Offset Depreciation	-	-	-706 198	-544 237	-544 237	-	-544 237	-599 000.00	-659 000.00	-725 000.00
BUDGET SURPLUS/ (DEFICIT)	**-3 721 878**	**-4 207 276.62**	**-3 638 597.69**	**-5 378 306.00**	**-5 666 660.00**	**-3 565 791.02**	**-5 666 660.00**	**-7 335 406.00**	**-7 988 202.00**	**-8 394 315.00**



MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

PARKS

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
INCOME										
Municipal Infrastructure Grant	1 489 597.61	1 900 000.00	4 250 000.00	-	-	-	-	-	-	-
Sub-Total: National Grants (Capex)	**1 489 598**	**1 900 000**	**4 250 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
EPWP Grant	-	-	350 318.00	565 000	565 000	565 000.00	565 000.00	565 000.00	-	-
Sub-Total: National Grants (Opex)	**-**	**-**	**350 318**	**565 000**	**565 000**	**565 000**	**565 000**	**565 000.00**	**-**	**-**
Summary: Operating Transfers	-	-	350 318	565 000	565 000	565 000	565 000	565 000.00	-	-
Summary: Capital Transfers (DORA)	1 489 598	1 900 000	4 250 000	-	-	-	-	-	-	-
Summary: Capital Revenue	1 489 598	1 900 000	4 250 000	-	-	-	-	-	-	-
Sub-Total: Government Grants and Subsidies	**1 489 598**	**1 900 000**	**4 600 318**	**565 000**	**565 000**	**565 000**	**565 000**	**565 000.00**	**-**	**-**
Cleaning of Stands	-1 315.79	19 807.02	61 160.80	95 506	95 506	225 814.57	95 506.00	400 000.00	422 000.00	444 366.00
Entrance Fees	64 009.50	-	-	-	-	-	-	-	-	-
Sub-Total: Other Income	**62 694**	**19 807**	**61 161**	**95 506**	**95 506**	**225 815**	**95 506**	**400 000.00**	**422 000.00**	**444 366.00**
TOTAL OPERATING INCOME	**1 552 291**	**1 919 807**	**4 661 479**	**660 506**	**660 506**	**790 815**	**660 506**	**965 000**	**422 000**	**444 366**
Summary: Operating Income EXCL Capital Revenue	62 694	19 807	411 479	660 506	660 506	790 815	660 506	965 000.00	422 000.00	444 366.00
NET OPERATING INCOME	**1 552 291**	**1 919 807**	**4 661 479**	**660 506**	**660 506**	**790 815**	**660 506**	**965 000.00**	**422 000.00**	**444 366.00**

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
EXPENDITURE										
Acting Allowance	-	-	-	-	5 000	-	5 000	5 000.00	5 000.00	5 000.00
Basic Salaries	4 724 011	5 567 187	3 672 655	5 700 624	5 728 632	4 216 659	5 728 632	6 197 397.00	6 984 773.00	7 725 775.00
Housing Subsidy	15 135	9 534	11 781	19 000	32 500	20 214	32 500	40 000.00	40 000.00	40 000.00
Industrial Council Levy	2 103	3 273	3 277	3 754	3 754	2 678	3 754	3 754.00	3 918.00	3 999.00
Leave Bonus	356 509	407 979	409 606	462 771	472 098	328 212	472 098	504 485.00	569 262.00	629 988.00
Overtime	69 563	19 664	2 384	103 351	100 000	-	100 000	100 000.00	100 000.00	100 000.00
Redemption of Leave	-	25 209	28 689	37 697	45 732	19 432	45 732	38 475.00	41 169.00	44 462.00
Telephone Allowance	27 597	28 938	28 149	27 390	41 160	30 868	41 160	41 160.00	41 160.00	41 160.00
Travelling Allowance	161 144	186 121	188 651	188 700	205 000	149 682	205 000	205 000.00	205 000.00	205 000.00
UIF	43 096	53 012	52 015	56 983	57 328	40 636	57 328	60 931.00	68 059.00	74 372.00
Skills Development Levy	-	57 219	57 353	66 308	67 197	46 067	67 197	72 650.00	81 199.00	89 249.00
Group Insurance	10 906	11 892	11 485	8 524	8 524	9 645	8 524	9 666.00	10 343.00	11 170.00
Medical Aid Fund	149 617	182 777	184 094	194 580	194 580	156 469	194 580	238 530.00	238 530.00	238 530.00
Pension Fund	930 026	1 104 960	1 137 231	1 239 863	1 245 674	920 170	1 245 674	1 343 879.00	1 507 402.00	1 660 794.00
Sub-Total: Remuneration of Employees	**6 489 707**	**7 657 766**	**5 787 371**	**8 109 545**	**8 207 179**	**5 940 733**	**8 207 179**	**8 860 927.00**	**9 895 815.00**	**10 869 499.00**
Computer Requirements / Services	5 312	339	-	2 759	2 759	784	2 759	2 806.00	2 960.00	3 117.00
Congresses / Professional Meetings	-	-	1 650	1 650	1 650	199	1 650	19 300.00	20 362.00	21 441.00
Fuel Miscellaneous	829 162	835 478	89 478	-	-	-	-	-	-	-
Fleet - Fuel	-	-	473 388	809 573	809 573	324 988	809 573	858 850.00	906 087.00	954 109.00
Fleet - Oil	-	-	4 285	6 300	6 300	-	6 300	19 300.00	20 362.00	21 441.00
Fuel Miscellaneous	-	-	232 570	144 315	144 315	112 736	144 315	152 470.00	160 856.00	169 381.00
License Fees	12 169	14 092	12 524	13 717	33 717	21 741	33 717	24 125.00	25 452.00	26 801.00
Marketing / Promotions / Advertisements	739	-	-	-	-	-	-	-	-	-
Occupational Safety	10 300	8 648	6 293	16 564	16 564	918	16 564	16 405.00	17 307.00	18 225.00
Non Capital Assets	84 835	69 961	62 460	62 460	62 460	18 251	62 460	62 725.00	66 175.00	69 682.00
Rental	72 593	93 654	105 298	180 000	180 000	92 969	180 000	182 385.00	192 416.00	202 614.00
Stationery / Printing / Binding	20 053	9 822	12 913	13 520	13 520	11 100	13 520	13 510.00	14 253.00	15 008.00
Stores and Materials	209 018	187 863	279 707	221 950	191 317	134 041	191 317	318 450.00	335 965.00	353 771.00
Telecommunications	26 250	28 623	26 831	28 273	33 273	21 053	33 273	33 775.00	35 633.00	37 521.00
Tracking	20 159	26 878	8 508	36 657	36 657	30 899	36 657	38 600.00	40 723.00	42 881.00
Uniforms / Protective Clothing	159 422	157 929	193 248	250 000	250 000	163 430	250 000	337 750.00	356 326.00	375 212.00
Skills Development Levy	46 126	-	-	-	-	-	-	-	-	-
Sub-Total: General Expenditure	**1 496 139**	**1 433 288**	**1 509 153**	**1 787 738**	**1 782 105**	**933 109**	**1 782 105**	**2 080 451.00**	**2 194 877.00**	**2 311 204.00**
Interest: External Borrowings	-	-	28 982	181 674	181 674	112 670	181 674	171 262.00	144 460.00	98 437.00
Sub-Total: Interest External Borrowings	**-**	**-**	**28 982**	**181 674**	**181 674**	**112 670**	**181 674**	**171 262.00**	**144 460.00**	**98 437.00**
Contracted Services: General	3 816 363	4 317 657	185 684	187 499	97 499	88 952	97 499	193 060.00	203 678.00	214 473.00
Contracted Services: EPWP	-	-	1 360 572	989 375	1 139 375	936 620	1 139 375	-	-	-
Contracted Services: Grass Cutting	-	-	2 593 232	-	-	-	-	-	-	-
Contracted Services: Flowerbed Maintenance	-	-	307 426	-	-	-	-	-	-	-
Contracted Services: Tree Cutting	-	-	70 296	-	-	-	-	-	-	-
Contracted Services: Pest Control	-	-	27 904	-	-	-	-	-	-	-
Contracted Services: Reclaim our Parks	-	-	374 409	517 000	517 000	79 391	517 000	-	-	-
Sub-Total: Contracted Services	**3 816 363**	**4 317 657**	**4 919 524**	**1 693 874**	**1 753 874**	**1 104 963**	**1 753 874**	**193 060.00**	**203 678.00**	**214 473.00**
R & M: Buildings, Fences and Sites	88 519	55 092	100 973	288 000	203 000	181 712	203 000	322 000.00	347 760.00	375 581.00
R & M: Grass Cutting	-	-	-	3 078 720	3 078 720	1 665 450	3 078 720	2 797 000.00	3 060 760.00	3 345 621.00
R & M: Flowerbed Maintenance	-	-	-	257 296	257 296	113 811	257 296	323 000.00	348 840.00	376 747.00

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
R & M: Tree Cutting	-	-	-	54 338	54 338	41 957	54 338	83 000.00	89 640.00	96 811.00
R & M: Pest Control	-	-	-	33 852	33 852	15 893	33 852	62 000.00	66 960.00	72 317.00
R & M: EPWP	-	-	-	-	-	-	-	2 042 000.00	2 205 360.00	2 381 789.00
R & M: Reclaim our parks	-	-	-	-	-	-	-	544 000.00	587 520.00	634 522.00
R & M: Furniture	924	-	1 700	3 468	3 468	-	3 468	3 884.00	4 195.00	4 531.00
R & M: Fleet Miscellaneous	590 900	665 737	106 755	1 000 320	170 000	124 479	170 000	270 000.00	291 600.00	314 928.00
R & M: Fleet	-	-	509 277	-	830 320	317 928	830 320	850 000.00	918 000.00	991 440.00
R & M: Irrigation	-	-	-	-	-	-	-	80 000.00	86 400.00	93 312.00
Sub-Total: Repairs and Maintenance	**680 343**	**720 829**	**718 705**	**4 715 994**	**4 630 994**	**2 461 230**	**4 630 994**	**7 376 884.00**	**8 007 035.00**	**8 687 599.00**
Depreciation Fixed Assets	338 617	307 716	446 331	804 405	804 405	603 304	804 405	885 000.00	973 500.00	1 070 850.00
Sub-Total: Depreciation	**338 617**	**307 716**	**446 331**	**804 405**	**804 405**	**603 304**	**804 405**	**885 000.00**	**973 500.00**	**1 070 850.00**
TOTAL OPERATING EXPENDITURE	**12 821 168**	**14 437 255**	**13 410 067**	**17 293 230**	**17 360 231**	**11 156 009**	**17 360 231**	**19 567 584.00**	**21 419 365.00**	**23 252 062.00**
Departmental Charges: Electricity	-	1 518	10 179	-	-	608	-	-	-	-
Departmental Charges: Water	170 769	315 184	106 868	182 479	182 479	223 502	182 479	207 114.00	235 137.00	266 950.00
Departmental Charges: Refuse	-	-	450 049	-	-	658 619	-	-	-	-
Sub-Total: Departmental Charges	**170 769**	**316 701**	**567 095**	**182 479**	**182 479**	**882 730**	**182 479**	**207 114**	**235 137**	**266 950**
NET OPERATING EXPENDITURE	**12 991 937**	**14 753 956**	**13 977 163**	**17 475 709**	**17 542 710**	**12 038 738**	**17 542 710**	**19 774 698.00**	**21 654 502.00**	**23 519 012.00**
ACCOUNTING SURPLUS / (DEFICIT)	**-11 439 646**	**-12 834 149**	**-9 315 684**	**-16 815 203**	**-16 882 204**	**-11 247 924**	**-16 882 204**	**-18 809 698.00**	**-21 232 502.00**	**-23 074 646.00**
Accounting Surplus / (Deficit) excl Capital Revenue	-12 929 243	-14 734 149	-13 565 684	-16 815 203	-16 882 204	-11 247 924	-16 882 204	-18 809 698.00	-21 232 502.00	-23 074 646.00
Contributions to Capital Budget										
Contribution to Capital Budget (Capital Replacement Reserve)	-	-	42 331	684 000	676 626	-	676 626	460 000.00	300 000.00	300 000.00
Contribution to Capital Budget (Grants & Contributions)	1 489 598	1 900 000	4 250 000	-	-	-	-	-	-	-
Redemption of External Loans	-	-	-	381 105	381 105	-	381 105	420 537.00	485 584.00	531 608.00
Offset Depreciation	-	-	-446 331	-804 405	-804 405	-	-804 405	-885 000.00	-974 000.00	-1 071 000.00
BUDGET SURPLUS/ (DEFICIT)	**-12 929 243**	**-14 734 149.46**	**-13 161 684.25**	**-17 075 903.00**	**-17 135 530.00**	**-11 247 923.65**	**-17 135 530.00**	**-18 805 235.00**	**-21 044 086.00**	**-22 835 254.00**

MIDVAAL LOCAL MUNICIPALITY
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SWIMMING POOL

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
INCOME										
Entrance Fees	-	94 222.00	94 021.00	69 642	69 642	120 934.00	69 642.00	100 000.00	105 500.00	111 092.00
Sub-Total: Other Income	**-**	**94 222**	**94 021**	**69 642**	**69 642**	**120 934**	**69 642**	**100 000.00**	**105 500.00**	**111 092.00**
TOTAL OPERATING INCOME	**-**	**94 222**	**94 021**	**69 642**	**69 642**	**120 934**	**69 642**	**100 000**	**105 500**	**111 092**
Summary: Operating Income EXCL Capital Revenue	-	94 222	94 021	69 642	69 642	120 934	69 642	100 000.00	105 500.00	111 092.00
NET OPERATING INCOME	**-**	**94 222**	**94 021**	**69 642**	**69 642**	**120 934**	**69 642**	**100 000.00**	**105 500.00**	**111 092.00**

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
EXPENDITURE										
Basic Salaries	273 486	290 835	309 085	550 069	541 988	369 837	541 988	586 090.00	627 116.00	677 286.00
Industrial Council Levy	49	71	229	408	408	183	408	408.00	408.00	408.00
Leave Bonus	13 824	14 723	29 053	32 346	31 673	31 643	31 673	34 174.00	36 567.00	39 492.00
Overtime	-	-	-	6 201	6 000	-	6 000	-	-	-
Redemption of Leave	-	4 121	28 135	-	11 122	302	11 122	-	-	-
UIF	2 280	2 608	4 772	5 578	5 602	3 800	5 602	5 762.00	6 031.00	6 359.00
Skills Development Levy	-	3 279	5 629	6 491	6 515	4 432	6 515	6 966.00	7 401.00	7 932.00
Group Insurance	3 318	3 542	5 528	5 909	5 909	4 428	5 909	6 376.00	6 822.00	7 368.00
Medical Aid Fund	36 382	39 860	61 803	60 682	60 682	47 965	60 682	76 378.00	76 378.00	76 378.00
Pension Fund	36 495	38 966	79 084	85 393	80 231	60 147	80 231	86 569.00	92 629.00	100 039.00
Sub-Total: Remuneration of Employees	**365 834**	**398 007**	**523 317**	**753 077**	**750 130**	**522 737**	**750 130**	**802 723.00**	**853 352.00**	**915 262.00**
Occupational Safety	130	1 629	-	1 072	1 072	840	1 072	1 090.00	1 150.00	1 211.00
Non Capital Assets	-	-	2 237	4 880	4 880	2 103	4 880	9 650.00	10 181.00	10 720.00
Rental	20 692	7 919	5 366	25 805	25 805	3 205	25 805	26 055.00	27 488.00	28 945.00
Stationery / Printing / Binding	680	435	9 955	13 495	13 495	8 885	13 495	13 510.00	14 253.00	15 008.00
Stores and Materials	28 174	40 720	52 905	55 277	55 277	39 287	55 277	55 970.00	59 048.00	62 178.00
Skills Development Levy	2 783	-	-	-	-	-	-	-	-	-
Sub-Total: General Expenditure	**52 458**	**50 703**	**70 463**	**100 529**	**100 529**	**54 320**	**100 529**	**106 275.00**	**112 120.00**	**118 062.00**
Contracted Services: General	43 907	-	-	-	-	-	-	-	-	-
Sub-Total: Contracted Services	**43 907**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
R & M: Buildings, Fences and Sites	36 132	25 221	31 604	32 360	32 360	24 082	32 360	36 000.00	38 880.00	41 990.00
R & M: Furniture	-	-	-	865	865	-	865	969.00	1 047.00	1 131.00
Sub-Total: Repairs and Maintenance	**36 132**	**25 221**	**31 604**	**33 225**	**33 225**	**24 082**	**33 225**	**36 969.00**	**39 927.00**	**43 121.00**
Depreciation Fixed Assets	64 784	152 074	152 085	153 751	153 751	115 313	153 751	169 000.00	185 900.00	204 490.00
Sub-Total: Depreciation	**64 784**	**152 074**	**152 085**	**153 751**	**153 751**	**115 313**	**153 751**	**169 000.00**	**185 900.00**	**204 490.00**
TOTAL OPERATING EXPENDITURE	**563 114**	**626 005**	**777 469**	**1 040 582**	**1 037 635**	**716 453**	**1 037 635**	**1 114 967.00**	**1 191 299.00**	**1 280 935.00**
Departmental Charges: Water	-	53 860	97 665	-	-	25 564	-	17 025.00	19 328.00	21 944.00
Sub-Total: Departmental Charges	**-**	**53 860**	**97 665**	**-**	**-**	**25 564**	**-**	**17 025**	**19 328**	**21 944**
NET OPERATING EXPENDITURE	**563 114**	**679 865**	**875 134**	**1 040 582**	**1 037 635**	**742 016**	**1 037 635**	**1 131 992.00**	**1 210 627.00**	**1 302 879.00**

ACCOUNTING SURPLUS / (DEFICIT)	**-563 114**	**-585 643**	**-781 113**	**-970 940**	**-967 993**	**-621 082**	**-967 993**	**-1 031 992.00**	**-1 105 127.00**	**-1 191 787.00**
Accounting Surplus / (Deficit) excl Capital Revenue	-563 114	-585 643	-781 113	-970 940	-967 993	-621 082	-967 993	-1 031 992.00	-1 105 127.00	-1 191 787.00
Contributions to Capital Budget										
Contribution to Capital Budget (Capital Replacement Reserve)	-	-	-	100 000	100 000	-	100 000	-	-	-
Offset Depreciation	-	-	-152 085	-153 751	-153 751	-	-153 751	-169 000.00	-186 000.00	-205 000.00
BUDGET SURPLUS/ (DEFICIT)	**-563 114**	**-585 643.45**	**-629 027.96**	**-917 189.00**	**-914 242.00**	**-621 082.19**	**-914 242.00**	**-862 992.00**	**-919 127.00**	**-986 787.00**

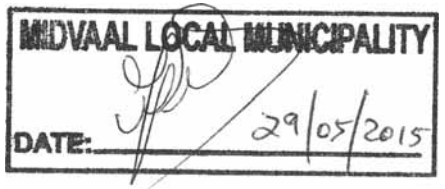
MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

SPORT

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
INCOME										
Municipal Infrastructure Grant	-	-	-	6 000 000	6 300 000	6 300 000.00	6 300 000.00	4 500 000.00	4 500 000.00	4 500 000.00
Sub-Total: National Grants (Capex)	**-**	**-**	**-**	**6 000 000**	**6 300 000**	**6 300 000**	**6 300 000**	**4 500 000.00**	**4 500 000.00**	**4 500 000.00**
Summary: Capital Transfers (DORA)	-	-	-	6 000 000	6 300 000	6 300 000	6 300 000	4 500 000.00	4 500 000.00	4 500 000.00
Summary: Capital Revenue	-	-	-	6 000 000	6 300 000	6 300 000	6 300 000	4 500 000.00	4 500 000.00	4 500 000.00
Sub-Total: Government Grants and Subsidies	**-**	**-**	**-**	**6 000 000**	**6 300 000**	**6 300 000**	**6 300 000**	**4 500 000.00**	**4 500 000.00**	**4 500 000.00**
TOTAL OPERATING INCOME	**-**	**-**	**-**	**6 000 000**	**6 300 000**	**6 300 000**	**6 300 000**	**4 500 000**	**4 500 000**	**4 500 000**
Summary: Operating Income EXCL Capital Revenue	-	-	-	-	-	-	-	-	-	-
NET OPERATING INCOME	**-**	**-**	**-**	**6 000 000**	**6 300 000**	**6 300 000**	**6 300 000**	**4 500 000.00**	**4 500 000.00**	**4 500 000.00**

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
EXPENDITURE										
Basic Salaries	211 739	181 629	129 015	215 041	215 041	162 219	215 041	234 045.00	250 428.00	270 462.00
Industrial Council Levy	103	167	140	163	163	122	163	163.00	163.00	163.00
Leave Bonus	15 256	16 248	16 765	17 920	17 920	9 315	17 920	19 504.00	20 869.00	22 538.00
Redemption of Leave	-	-	5 514	-	4 476	-	4 476	-	-	-
UIF	2 051	2 541	2 210	2 330	2 374	1 824	2 374	2 535.00	2 713.00	2 930.00
Skills Development Levy	-	2 623	2 132	2 330	2 374	1 740	2 374	2 780.00	2 957.00	3 174.00
Medical Aid Fund	2 324	9 295	19 975	-	-	14 616	-	24 408.00	24 408.00	24 408.00
Pension Fund	43 393	56 280	40 721	47 309	47 309	35 688	47 309	51 490.00	55 094.00	59 502.00
Sub-Total: Remuneration of Employees	**274 865**	**268 783**	**216 473**	**285 093**	**289 657**	**225 524**	**289 657**	**334 925.00**	**356 632.00**	**383 177.00**
Congresses / Professional Meetings	-	-	150	150	150	-	150	14 475.00	15 271.00	16 080.00
Stationery / Printing / Binding	-	2 797	2 345	4 249	4 249	-	4 249	4 321.00	4 559.00	4 800.00
Stores and Materials	4 415	4 800	4 651	4 783	4 783	2 273	4 783	19 300.00	20 362.00	21 441.00
Sports Development Programmes	-	-	-	-	-	-	-	48 250.00	50 904.00	53 602.00
Uniforms / Protective Clothing	-	1 711	4 176	4 387	4 387	2 926	4 387	4 462.00	4 707.00	4 957.00
Skills Development Levy	1 965	-	-	-	-	-	-	-	-	-
Sub-Total: General Expenditure	**6 380**	**9 307**	**11 322**	**13 569**	**13 569**	**5 199**	**13 569**	**90 808.00**	**95 803.00**	**100 880.00**
Contracted Services: General	-	-	132 088	148 061	148 061	65 377	148 061	152 880.00	161 288.00	169 837.00
Contracted Services: OR Tambo Games	-	-	-	-	-	-	-	281 000.00	296 455.00	312 167.00
Sub-Total: Contracted Services	**-**	**-**	**132 088**	**148 061**	**148 061**	**65 377**	**148 061**	**433 880.00**	**457 743.00**	**482 004.00**
R & M: Buildings, Fences and Sites	3 680	11 515	47 372	50 880	50 880	34 556	50 880	100 000.00	108 000.00	116 640.00
Sub-Total: Repairs and Maintenance	**3 680**	**11 515**	**47 372**	**50 880**	**50 880**	**34 556**	**50 880**	**100 000.00**	**108 000.00**	**116 640.00**
Depreciation Fixed Assets	513 051	1 060 141	1 059 531	1 358 315	1 358 315	1 018 736	1 358 315	1 494 000.00	1 643 400.00	1 807 740.00
Sub-Total: Depreciation	**513 051**	**1 060 141**	**1 059 531**	**1 358 315**	**1 358 315**	**1 018 736**	**1 358 315**	**1 494 000.00**	**1 643 400.00**	**1 807 740.00**
TOTAL OPERATING EXPENDITURE	**797 975**	**1 349 745**	**1 466 786**	**1 855 918**	**1 860 482**	**1 349 392**	**1 860 482**	**2 453 613.00**	**2 661 578.00**	**2 890 441.00**
NET OPERATING EXPENDITURE	**797 975**	**1 349 745**	**1 466 786**	**1 855 918**	**1 860 482**	**1 349 392**	**1 860 482**	**2 453 613.00**	**2 661 578.00**	**2 890 441.00**

ACCOUNTING SURPLUS / (DEFICIT)	**-797 975**	**-1 349 745**	**-1 466 786**	**4 144 082**	**4 439 518**	**4 950 608**	**4 439 518**	**2 046 387.00**	**1 838 422.00**	**1 609 559.00**
Accounting Surplus / (Deficit) excl Capital Revenue	-797 975	-1 349 745	-1 466 786	-1 855 918	-1 860 482	-1 349 392	-1 860 482	-2 453 613.00	-2 661 578.00	-2 890 441.00
Contributions to Capital Budget										
Contribution to Capital Budget (Capital Replacement Reserve)	-	-	-	20 000	21 180	-	21 180	340 000.00	170 000.00	170 000.00
Contribution to Capital Budget (Grants & Contributions)	-	-	-	6 000 000	6 900 000	-	6 900 000	4 500 000.00	4 500 000.00	4 500 000.00
Offset Depreciation	-	-	-1 059 531	-1 358 315	-1 358 315	-	-1 358 315	-1 494 000.00	-1 643 000.00	-1 807 000.00
BUDGET SURPLUS/ (DEFICIT)	**-797 975**	**-1 349 745.46**	**-407 254.53**	**-517 603.00**	**-1 123 347.00**	**4 950 608.18**	**-1 123 347.00**	**-1 299 613.00**	**-1 188 578.00**	**-1 253 441.00**



ENVIRONMENTAL SERVICES

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
INCOME										
Environmental Subsidy Grant	2 575 200.98	1 854 734.74	2 426 316.16	3 000 000	2 561 577	1 523 138.83	2 561 577.00	2 561 577.00	2 561 577.00	2 561 577.00
Sub-Total: District Municipality Grants	**2 575 201**	**1 854 735**	**2 426 316**	**3 000 000**	**2 561 577**	**1 523 139**	**2 561 577**	**2 561 577.00**	**2 561 577.00**	**2 561 577.00**
Summary: Operating Transfers	2 575 201	1 854 735	2 426 316	3 000 000	2 561 577	1 523 139	2 561 577	2 561 577.00	2 561 577.00	2 561 577.00
Sub-Total: Government Grants and Subsidies	**2 575 201**	**1 854 735**	**2 426 316**	**3 000 000**	**2 561 577**	**1 523 139**	**2 561 577**	**2 561 577.00**	**2 561 577.00**	**2 561 577.00**
TOTAL OPERATING INCOME	**2 575 201**	**1 854 735**	**2 426 316**	**3 000 000**	**2 561 577**	**1 523 139**	**2 561 577**	**2 561 577**	**2 561 577**	**2 561 577**
Summary: Operating Income EXCL Capital Revenue	2 575 201	1 854 735	2 426 316	3 000 000	2 561 577	1 523 139	2 561 577	2 561 577.00	2 561 577.00	2 561 577.00
NET OPERATING INCOME	**2 575 201**	**1 854 735**	**2 426 316**	**3 000 000**	**2 561 577**	**1 523 139**	**2 561 577**	**2 561 577.00**	**2 561 577.00**	**2 561 577.00**

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
EXPENDITURE										
Basic Salaries	1 257 063	1 179 448	956 641	1 406 112	1 406 112	1 012 008	1 406 112	1 442 272.00	1 912 564.00	2 358 871.00
Housing Subsidy	16 702	17 044	11 472	18 000	19 500	9 396	19 500	24 000.00	27 000.00	27 000.00
Industrial Council Levy	283	327	514	490	490	346	490	571.00	571.00	571.00
Leave Bonus	78 370	76 630	101 095	117 176	117 176	108 281	117 176	126 793.00	159 380.00	196 573.00
Overtime	-	-	2 884	-	-	-	-	-	-	-
Redemption of Leave	21 106	11 092	28 986	-	-	1 032	-	-	-	-
Telephone Allowance	24 990	21 890	22 590	23 640	23 640	16 680	23 640	27 840.00	27 840.00	32 040.00
Travelling Allowance	61 647	62 480	68 976	68 900	70 000	51 156	70 000	70 000.00	70 000.00	70 000.00
UIF	8 926	8 098	10 980	10 842	10 842	7 246	10 842	13 123.00	13 231.00	15 293.00
Skills Development Levy	-	12 332	15 938	16 961	16 987	11 992	16 987	22 075.00	23 804.00	29 121.00
Group Insurance	4 224	4 510	4 831	7 724	7 724	3 869	7 724	8 420.00	9 010.00	9 731.00
Medical Aid Fund	71 800	65 622	89 294	62 268	62 268	83 036	62 268	183 579.00	183 579.00	227 579.00
Pension Fund	245 647	224 098	284 425	308 439	308 439	206 369	308 439	369 117.00	408 671.00	494 158.00
Sub-Total: Remuneration of Employees	**1 790 758**	**1 683 572**	**1 598 626**	**2 040 552**	**2 043 178**	**1 511 410**	**2 043 178**	**2 287 790.00**	**2 835 650.00**	**3 460 937.00**
Computer Requirements / Services	5 472	350	1 866	11 872	1 872	-	1 872	1 872.00	1 975.00	2 080.00
Congresses / Professional Meetings	116 328	4 854	29 819	65 618	2 000	478	2 000	2 000.00	2 110.00	2 222.00
Fuel Miscellaneous	88 600	54 279	2 543	-	-	-	-	-	-	-
Fleet - Fuel	-	-	49 649	35 000	63 000	34 139	63 000	58 000.00	82 290.00	86 651.00
Fleet - Oil	-	-	-	2 000	2 000	-	2 000	2 000.00	2 110.00	2 222.00
Fuel Miscellaneous	-	-	6 623	15 000	8 000	6 172	8 000	5 000.00	15 825.00	16 664.00
License Fees	676	1 044	1 524	2 500	2 500	2 040	2 500	2 500.00	2 638.00	2 777.00
Occupational Safety	-	2 063	-	1 606	1 606	-	1 606	1 606.00	1 694.00	1 784.00
Periodicals / Reference Books / Magazines	7 887	-	-	15 052	15 104	-	15 104	25 104.00	26 485.00	27 888.00
Pest Control	-	228	-	12 584	-	-	-	-	-	-
Non Capital Assets	50 719	1 990	3 644	47 700	12 000	1 498	12 000	12 000.00	12 660.00	13 331.00
Rental	191 002	67 352	101 990	180 698	30 000	48 555	30 000	30 000.00	31 650.00	33 327.00
Laboratory Services	1 864	-	-	7 978	2 978	-	2 978	2 978.00	3 142.00	3 308.00
Stationery / Printing / Binding	35 499	30 026	33 408	37 100	8 440	2 607	8 440	13 440.00	14 179.00	14 931.00
Stores and Materials	35 942	32 806	28 292	31 800	10 000	5 424	10 000	10 000.00	10 550.00	11 109.00
Telecommunications	47 000	36 600	37 900	41 124	30 000	18 366	30 000	30 000.00	31 650.00	33 327.00
Tracking	11 778	7 013	2 207	8 480	8 480	2 618	8 480	8 480.00	8 946.00	9 421.00
Uniforms / Protective Clothing	63 140	13 226	18 434	37 100	10 000	4 490	10 000	10 000.00	10 550.00	11 109.00
Skills Development Levy	12 990	-	-	-	-	-	-	-	-	-
Sub-Total: General Expenditure	**668 896**	**251 830**	**317 899**	**553 212**	**207 980**	**126 387**	**207 980**	**214 980.00**	**258 454.00**	**272 151.00**
Contracted Services: General	39 707	18 492	11 926	55 822	19 061	23 253	19 061	18 680.00	19 707.00	20 752.00
Sub-Total: Contracted Services	**39 707**	**18 492**	**11 926**	**55 822**	**19 061**	**23 253**	**19 061**	**18 680.00**	**19 707.00**	**20 752.00**
R & M: Buildings, Fences and Sites	152 093	492	15 412	35 616	-	-	-	-	-	-
R & M: Furniture	25 588	-	-	25 440	-	-	-	-	-	-
R & M: Fleet Miscellaneous	16 971	4 890	5 467	12 211	2 211	839	2 211	2 211.00	2 388.00	2 579.00
R & M: Fleet	-	-	20 823	35 616	44 916	7 268	44 916	37 916.00	8 549.00	9 233.00
Sub-Total: Repairs and Maintenance	**194 652**	**5 382**	**41 703**	**108 883**	**47 127**	**8 107**	**47 127**	**40 127.00**	**10 937.00**	**11 812.00**
Depreciation Fixed Assets	192 607	392 514	352 238	241 531	241 531	181 148	241 531	266 000.00	292 600.00	321 860.00
Sub-Total: Depreciation	**192 607**	**392 514**	**352 238**	**241 531**	**241 531**	**181 148**	**241 531**	**266 000.00**	**292 600.00**	**321 860.00**
TOTAL OPERATING EXPENDITURE	**2 886 621**	**2 351 791**	**2 322 393**	**3 000 000**	**2 558 877**	**1 850 306**	**2 558 877**	**2 827 577.00**	**3 417 348.00**	**4 087 512.00**
NET OPERATING EXPENDITURE	**2 886 621**	**2 351 791**	**2 322 393**	**3 000 000**	**2 558 877**	**1 850 306**	**2 558 877**	**2 827 577.00**	**3 417 348.00**	**4 087 512.00**

ACCOUNTING SURPLUS / (DEFICIT)	**-311 420**	**-497 056**	**103 923**	**-**	**2 700**	**-327 167**	**2 700**	**-266 000.00**	**-855 771.00**	**-1 525 935.00**
Accounting Surplus / (Deficit) excl Capital Revenue	-311 420	-497 056	103 923	-	2 700	-327 167	2 700	-266 000.00	-855 771.00	-1 525 935.00
Contributions to Capital Budget										
Offset Depreciation	-	-	-352 238	-241 531	-241 531	-	-241 531	-266 000.00	-293 000.00	-322 000.00
BUDGET SURPLUS/ (DEFICIT)	**-311 420**	**-497 056.17**	**456 161.87**	**241 531.00**	**244 231.00**	**-327 167.05**	**244 231.00**	**-**	**-562 771.00**	**-1 203 935.00**

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

MDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

WASTE

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
INCOME										
Refuse Removal: General	15 972 675.00	18 785 096.46	23 259 726.50	25 309 160	25 309 160	19 610 277.00	25 309 160.00	27 333 893.00	29 520 604.00	31 882 252.00
Refuse Removal: Special	1 456 977.41	2 530 817.74	2 103 030.26	3 734 950	3 734 950	1 176 507.47	3 734 950.00	4 033 746.00	4 356 446.00	4 704 962.00
Sub-Total: Refuse Removal	**17 429 652**	**21 315 914**	**25 362 757**	**29 044 110**	**29 044 110**	**20 786 784**	**29 044 110**	**31 367 639.00**	**33 877 050.00**	**36 587 214.00**
Sub-Total: User Charges for Services	**17 429 652**	**21 315 914**	**25 362 757**	**29 044 110**	**29 044 110**	**20 786 784**	**29 044 110**	**31 367 639.00**	**33 877 050.00**	**36 587 214.00**
Municipal Infrastructure Grant	3 104 197.95	-	-	-	-	-	-	1 500 000.00	2 000 000.00	-
Sub-Total: National Grants (Capex)	**3 104 198**	**-**	**-**	**-**	**-**	**-**	**-**	**1 500 000.00**	**2 000 000.00**	**-**
Equitable Share Grant	7 550 956.00	8 610 000.00	9 550 270.00	10 472 662	12 415 039	12 415 039.00	12 415 039.00	11 807 886.00	13 298 091.00	13 298 091.00
EPWP Grant	25 704.00	1 000 000.00	394 904.00	300 000	300 000	300 000.00	300 000.00	300 000.00	-	-
Sub-Total: National Grants (Opex)	**7 576 660**	**9 610 000**	**9 945 174**	**10 772 662**	**12 715 039**	**12 715 039**	**12 715 039**	**12 107 886.00**	**13 298 091.00**	**13 298 091.00**
Other Provincial Capex Grants	-	-	-	-	490 000	490 000.00	490 000.00	1 300 000.00	1 410 000.00	-
Sub-Total: Provincial Grants (Capex)	**-**	**-**	**-**	**-**	**490 000**	**490 000**	**490 000**	**1 300 000.00**	**1 410 000.00**	**-**
Summary: Operating Transfers	7 576 660	9 610 000	9 945 174	10 772 662	12 715 039	12 715 039	12 715 039	12 107 886.00	13 298 091.00	13 298 091.00
Summary: Capital Transfers (DORA)	3 104 198	-	-	-	490 000	490 000	490 000	2 800 000.00	3 410 000.00	-
Summary: Capital Revenue	3 104 198	-	-	-	490 000	490 000	490 000	2 800 000.00	3 410 000.00	-
Sub-Total: Government Grants and Subsidies	**10 680 858**	**9 610 000**	**9 945 174**	**10 772 662**	**13 205 039**	**13 205 039**	**13 205 039**	**14 907 886.00**	**16 708 091.00**	**13 298 091.00**
Services Charges	223 127.16	-	-	-	-	-	-	-	-	-
Disposal Fees (Landfill Site)	2 435 579.13	2 538 267.41	2 767 024.65	3 116 400	3 116 400	2 183 310.37	3 116 400.00	3 365 712.00	3 550 826.00	3 739 020.00
Rehabilitation (Landfill Site)	132 942.02	138 980.83	143 752.10	155 820	155 820	115 313.67	155 820.00	163 611.00	172 610.00	181 758.00
Sub-Total: Other Income	**2 791 648**	**2 677 248**	**2 910 777**	**3 272 220**	**3 272 220**	**2 298 624**	**3 272 220**	**3 529 323.00**	**3 723 436.00**	**3 920 778.00**
TOTAL OPERATING INCOME	**30 902 159**	**33 603 162**	**38 218 708**	**43 088 992**	**45 521 369**	**36 290 448**	**45 521 369**	**49 804 848**	**54 308 577**	**53 806 083**
Departmental Charges: Refuse	264 708.00	1 019 888.31	1 293 426.81	2 614 920	1 864 920	1 095 925.00	1 864 920.00	2 014 114.00	2 175 243.00	2 349 263.00
Sub-Total: Departmental Charges	**264 708**	**1 019 888**	**1 293 427**	**2 614 920**	**1 864 920**	**1 095 925**	**1 864 920**	**2 014 114.00**	**2 175 243.00**	**2 349 263.00**
Summary: Operating Income EXCL Capital Revenue	28 062 669	34 623 051	39 512 134	45 703 912	46 896 289	36 896 373	46 896 289	49 018 962.00	53 073 820.00	56 155 346.00
NET OPERATING INCOME	**31 166 867**	**34 623 051**	**39 512 134**	**45 703 912**	**47 386 289**	**37 386 373**	**47 386 289**	**51 818 962.00**	**56 483 820.00**	**56 155 346.00**

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
EXPENDITURE										
Acting Allowance	-	-	-	5 000	5 000	-	5 000	5 000.00	5 000.00	5 000.00
Basic Salaries	8 200 322	9 085 955	6 323 493	10 095 442	9 653 065	7 067 326	9 653 065	11 635 887.00	12 579 572.00	14 143 963.00
Housing Subsidy	77 789	81 198	74 440	97 500	77 000	56 979	77 000	125 500.00	149 500.00	149 500.00
Industrial Council Levy	3 969	5 926	6 312	7 510	6 936	5 065	6 936	7 838.00	7 920.00	8 248.00
Leave Bonus	605 182	684 260	733 260	784 267	804 422	601 898	804 422	885 081.00	1 048 298.00	1 178 664.00
Overtime	1 655 521	2 698 760	2 286 546	3 365 621	3 200 000	1 111 868	3 200 000	3 000 000.00	3 200 000.00	3 200 000.00
Redemption of Leave	27 501	27 013	63 496	50 057	10 000	14 437	10 000	58 954.00	63 080.00	68 127.00
Standby Allowance	3 147	-	91	-	-	-	-	-	-	-
Telephone Allowance	56 845	57 146	61 408	57 360	73 800	55 048	73 800	73 800.00	73 800.00	73 800.00
Travelling Allowance	164 665	180 968	188 595	189 000	201 000	152 788	201 000	201 000.00	201 000.00	201 000.00
UIF	90 305	107 085	111 480	105 483	101 004	82 633	101 004	121 359.00	131 102.00	146 134.00
Skills Development Levy	-	-	118 906	117 785	113 227	88 080	113 227	137 801.00	149 152.00	166 150.00
Medical Aid Fund	381 556	467 722	482 130	504 629	504 629	311 814	504 629	799 911.00	799 911.00	799 911.00
Pension Fund	1 652 729	1 823 743	1 933 095	2 000 788	1 910 604	1 529 583	1 910 604	2 270 095.00	2 460 834.00	2 751 310.00
Sub-Total: Remuneration of Employees	**12 919 530**	**15 219 775**	**12 383 252**	**17 380 442**	**16 660 687**	**11 077 520**	**16 660 687**	**19 322 226.00**	**20 869 169.00**	**22 891 807.00**
Computer Requirements / Services	6 845	4 471	-	7 818	7 818	2 880	7 818	7 952.00	8 389.00	8 834.00
Congresses / Professional Meetings	-	-	3 900	3 900	3 900	2 365	3 900	3 967.00	4 185.00	4 407.00
Fuel Miscellaneous	1 179 499	1 623 742	408 196	-	-	-	-	-	-	-
Fleet - Fuel	-	-	1 520 718	1 359 892	1 359 892	1 082 378	1 359 892	1 442 675.00	1 522 022.00	1 602 689.00
Fleet - Oil	-	-	-	10 008	10 008	911	10 008	9 650.00	10 181.00	10 720.00
Fuel Miscellaneous	-	-	55 625	297 096	297 096	73 346	297 096	314 590.00	331 892.00	349 483.00
Lease Agreements	-	36	-	-	-	-	-	-	-	-
License Fees	103 483	167 136	181 377	270 669	270 669	191 840	270 669	275 025.00	290 151.00	305 529.00
Marketing / Promotions / Advertisements	9 166	18 510	19 530	-	-	-	-	-	-	-
Occupational Safety	18 100	27 664	1 966	15 010	15 010	430	15 010	14 475.00	15 271.00	16 080.00
Non Capital Assets	16 111	103 979	27 027	30 202	30 202	19 359	30 202	29 915.00	31 560.00	33 233.00
Rental	5 656 296	5 604 084	5 830 861	6 071 822	6 071 822	3 649 149	6 071 822	6 605 425.00	6 968 723.00	7 338 066.00
Stationery / Printing / Binding	23 007	34 421	46 511	51 170	51 170	10 272	51 170	51 145.00	53 958.00	56 818.00
Stores and Materials	93 036	110 239	100 372	183 948	183 948	134 254	183 948	186 245.00	196 488.00	206 902.00
Telecommunications	23 177	24 886	22 571	24 374	24 374	15 351	24 374	24 125.00	25 452.00	26 801.00
Tracking	31 235	35 471	33 587	54 725	54 725	36 245	54 725	57 900.00	61 085.00	64 322.00
Uniforms / Protective Clothing	78 414	126 208	136 289	136 490	166 490	110 887	166 490	173 700.00	183 254.00	192 966.00
Skills Development Levy	95 848	-	-	-	-	-	-	-	-	-
Sub-Total: General Expenditure	**7 334 217**	**7 880 849**	**8 388 530**	**8 517 124**	**8 547 124**	**5 329 668**	**8 547 124**	**9 196 789.00**	**9 702 611.00**	**10 216 850.00**
Interest: External Borrowings	411 502	348 571	435 874	669 790	669 790	400 001	669 790	684 711.00	571 611.00	389 344.00
Interest: Provision for landfill rehabilitation	-	2 843 789	683 757	-	1 000 000	-	1 000 000	500 000.00	500 000.00	500 000.00

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
Sub-Total: Interest External Borrowings	**411 502**	**3 192 360**	**1 119 631**	**669 790**	**1 669 790**	**400 001**	**1 669 790**	**1 184 711.00**	**1 071 611.00**	**889 344.00**
Contracted Services: General	5 282 418	4 287 404	5 245 535	4 037 059	4 254 797	3 207 084	4 254 797	4 169 900.00	4 399 245.00	4 632 404.00
Contracted Services: Strike Contingency Plan	91 040	-	-	94 610	-	-	-	99 000.00	104 445.00	109 981.00
Contracted Services: EPWP	168 435	207 018	234 961	700 000	1 000 000	688 593	1 000 000	-	-	-
Contracted Services: Recycling	567 600	-	-	-	-	-	-	-	-	-
Sub-Total: Contracted Services	**6 109 493**	**4 494 421**	**5 480 496**	**4 831 669**	**5 254 797**	**3 895 678**	**5 254 797**	**4 268 900.00**	**4 503 690.00**	**4 742 385.00**
R & M: Buildings, Fences and Sites	61 507	95 820	139 637	142 934	131 334	105 188	131 334	160 000.00	172 800.00	186 624.00
R & M: EPWP	-	-	-	-	-	-	-	954 000.00	1 030 320.00	1 112 746.00
R & M: Furniture	-	3 568	3 828	4 551	4 551	3 289	4 551	5 097.00	5 505.00	5 945.00
R & M: Fleet Miscellaneous	1 484 612	1 578 857	907 628	1 084 800	1 179 410	1 157 867	1 179 410	1 214 000.00	1 311 120.00	1 416 010.00
R & M: Fleet	-	-	1 140 842	960 000	960 000	542 922	960 000	1 075 000.00	1 161 000.00	1 253 880.00
R & M: Water Samples	-	-	-	-	-	-	-	100 000.00	108 000.00	116 640.00
R & M: Water Monitoring Network: Boreholes	-	-	-	-	-	-	-	100 000.00	108 000.00	116 640.00
R & M: Rehab of Landfill Sites	-	-379 382	-1 344 330	2 381 568	2 028 830	-	2 028 830	-	-	-
Sub-Total: Repairs and Maintenance	**1 546 119**	**1 298 862**	**847 604**	**4 573 853**	**4 304 125**	**1 809 266**	**4 304 125**	**3 608 097.00**	**3 896 745.00**	**4 208 485.00**
Indigent Grants: Free Refuse Collection	-	-	-	850 000	850 000	286 434	850 000	918 000.00	991 440.00	1 070 755.00
Sub-Total: Grants Paid	**-**	**-**	**-**	**850 000**	**850 000**	**286 434**	**850 000**	**918 000.00**	**991 440.00**	**1 070 755.00**
Depreciation Fixed Assets	1 552 188	3 360 369	6 381 429	11 735 395	11 735 395	8 801 546	11 735 395	12 909 000.00	14 199 900.00	15 619 890.00
Sub-Total: Depreciation	**1 552 188**	**3 360 369**	**6 381 429**	**11 735 395**	**11 735 395**	**8 801 546**	**11 735 395**	**12 909 000.00**	**14 199 900.00**	**15 619 890.00**
Provision for Bad Debt	1 100 000	3 000 000	-	1 200 335	1 200 335	900 251	1 200 335	1 568 000.00	1 662 080.00	1 778 426.00
Sub-Total: Contributions to Provisions	**1 100 000**	**3 000 000**	**-**	**1 200 335**	**1 200 335**	**900 251**	**1 200 335**	**1 568 000.00**	**1 662 080.00**	**1 778 426.00**
TOTAL OPERATING EXPENDITURE	**30 973 047**	**38 446 638**	**34 600 942**	**49 758 608**	**50 222 253**	**32 500 364**	**50 222 253**	**52 975 723.00**	**56 897 246.00**	**61 417 942.00**
Departmental Charges: Electricity	-	1 149	3 496	-	-	1 644	-	-	-	-
Sub-Total: Departmental Charges	**-**	**1 149**	**3 496**	**-**	**-**	**1 644**	**-**	**-**	**-**	**-**
NET OPERATING EXPENDITURE	**30 973 047**	**38 447 786**	**34 604 438**	**49 758 608**	**50 222 253**	**32 502 008**	**50 222 253**	**52 975 723.00**	**56 897 246.00**	**61 417 942.00**
ACCOUNTING SURPLUS / (DEFICIT)	**193 819**	**-3 824 736**	**4 907 696**	**-4 054 696**	**-2 835 964**	**4 884 364**	**-2 835 964**	**-1 156 761.00**	**-413 426.00**	**-5 262 596.00**
Accounting Surplus / (Deficit) excl Capital Revenue	-2 910 379	-3 824 736	4 907 696	-4 054 696	-3 325 964	4 394 364	-3 325 964	-3 956 761.00	-3 823 426.00	-5 262 596.00
Contributions to Capital Budget										
Contribution to Capital Budget (Capital Replacement Reserve)	-	-	92 061	250 000	2 253 850	-	2 253 850	-	-	-
Contribution to Capital Budget (Grants & Contributions)	3 104 198	-	-	-	490 000	-	490 000	3 300 000.00	3 410 000.00	-
Redemption of External Loans	-	-	-	2 190 776	2 190 776	-	2 190 776	2 487 928.00	2 040 286.00	1 904 650.00
Offset Depreciation	-	-	-6 381 429	-11 235 395	-11 235 395	-	-11 235 395	-12 909 000.00	-14 200 000.00	-15 620 000.00
BUDGET SURPLUS/ (DEFICIT)	**-2 910 379**	**-3 824 735.64**	**11 197 064.61**	**4 739 923.00**	**3 464 805.00**	**4 884 364.16**	**3 464 805.00**	**5 964 311.00**	**8 336 288.00**	**8 452 754.00**

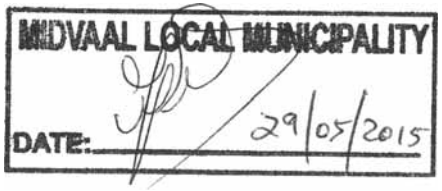
MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

ENVIRONMENTAL MANAGEMENT

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
INCOME										
TOTAL OPERATING INCOME	-	-	-	-	-	-	-	-	-	-
Summary: Operating Income EXCL Capital Revenue	-	-	-	-	-	-	-	-	-	-
NET OPERATING INCOME	-	-	-	-	-	-	-	-	-	-

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
EXPENDITURE										
Computer Requirements / Services	-	-	-	-	-	-	-	579.00	611.00	643.00
License Fees	-	-	-	-	-	-	-	724.00	764.00	804.00
Marketing / Promotions / Advertisements	-	-	-	-	-	-	-	724.00	764.00	804.00
Occupational Safety	-	-	-	-	-	-	-	1 447.00	1 527.00	1 607.00
Non Capital Assets	-	-	-	-	-	-	-	2 412.00	2 545.00	2 680.00
Rental	-	-	-	-	-	-	-	11 580.00	12 217.00	12 864.00
Stationery / Printing / Binding	-	-	-	-	-	-	-	2 895.00	3 054.00	3 216.00
Stores and Materials	-	-	-	-	-	-	-	4 825.00	5 090.00	5 360.00
Telecommunications	-	-	-	-	-	-	-	1 206.00	1 272.00	1 340.00
Uniforms / Protective Clothing	-	-	-	-	-	-	-	1 447.00	1 527.00	1 607.00
Sub-Total: General Expenditure	-	-	-	-	-	-	-	**27 839.00**	**29 371.00**	**30 925.00**
Contracted Services: General	-	-	-	-	-	-	-	4 900.00	5 170.00	5 443.00
Sub-Total: Contracted Services	-	-	-	-	-	-	-	**4 900.00**	**5 170.00**	**5 443.00**
R & M: Buildings, Fences and Sites	-	-	-	-	-	-	-	3 000.00	3 240.00	3 499.00
R & M: Furniture	-	-	-	-	-	-	-	1 500.00	1 620.00	1 750.00
R & M: Fleet	-	-	-	-	-	-	-	30 000.00	32 400.00	34 992.00
Sub-Total: Repairs and Maintenance	-	-	-	-	-	-	-	**34 500.00**	**37 260.00**	**40 241.00**
TOTAL OPERATING EXPENDITURE	-	-	-	-	-	-	-	**67 239.00**	**71 801.00**	**76 609.00**
NET OPERATING EXPENDITURE	-	-	-	-	-	-	-	**67 239.00**	**71 801.00**	**76 609.00**

ACCOUNTING SURPLUS / (DEFICIT)	-	-	-	-	-	-	-	**-67 239.00**	**-71 801.00**	**-76 609.00**
Accounting Surplus / (Deficit) excl Capital Revenue	-	-	-	-	-	-	-	-67 239.00	-71 801.00	-76 609.00
Contributions to Capital Budget										
BUDGET SURPLUS/ (DEFICIT)	-	-	-	-	-	-	-	**-67 239.00**	**-71 801.00**	**-76 609.00**



MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

TRAFFIC

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
INCOME										
EPWP Grant	36 288.00	-	-	-	-	-	-	-	-	-
Sub-Total: National Grants (Opex)	**36 288**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Summary: Operating Transfers	36 288	-	-	-	-	-	-	-	-	-
Sub-Total: Government Grants and Subsidies	**36 288**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Fines	10 415 888.00	6 994 735.93	48 703 480.11	14 500 000	49 500 000	7 520 290.38	49 500 000.00	50 283 000.00	53 048 565.00	55 860 139.00
Sub-Total: Fines	**10 415 888**	**6 994 736**	**48 703 480**	**14 500 000**	**49 500 000**	**7 520 290**	**49 500 000**	**50 283 000.00**	**53 048 565.00**	**55 860 139.00**
Impounding of Vehicles	-	3 884.00	5 042.00	562	562	29 068.00	562.00	15 000.00	15 825.00	16 664.00
Sundry Income	50 005.00	43 867.37	58 970.00	53 000	53 000	55 053.69	53 000.00	55 650.00	58 711.00	61 822.00
Advertising / Signs / Billboards	-	36 626.50	420 762.34	100 000	100 000	114 162.90	100 000.00	175 000.00	184 625.00	194 410.00
Traffic Escorts	37 180.52	30 316.25	38 740.22	42 400	42 400	43 967.96	42 400.00	80 000.00	84 400.00	88 873.00
Permits	17 729.40	54 491.14	26 766.71	31 800	31 800	18 034.31	31 800.00	33 390.00	35 226.00	37 093.00
Sub-Total: Other Income	**104 915**	**169 185**	**550 281**	**227 762**	**227 762**	**260 287**	**227 762**	**359 040.00**	**378 787.00**	**398 862.00**
TOTAL OPERATING INCOME	**10 557 091**	**7 163 921**	**49 253 761**	**14 727 762**	**49 727 762**	**7 780 577**	**49 727 762**	**50 642 040**	**53 427 352**	**56 259 001**
Summary: Operating Income EXCL Capital Revenue	10 557 091	7 163 921	49 253 761	14 727 762	49 727 762	7 780 577	49 727 762	50 642 040.00	53 427 352.00	56 259 001.00
NET OPERATING INCOME	**10 557 091**	**7 163 921**	**49 253 761**	**14 727 762**	**49 727 762**	**7 780 577**	**49 727 762**	**50 642 040.00**	**53 427 352.00**	**56 259 001.00**

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
EXPENDITURE										
Acting Allowance	-	-	-	20 000	5 000	-	5 000	5 000.00	5 000.00	5 000.00
Basic Salaries	6 904 767	7 009 804	5 432 200	8 240 492	8 335 166	6 153 927	8 335 166	9 644 031.00	10 683 615.00	12 559 989.00
Housing Subsidy	65 656	59 710	56 842	66 000	71 500	49 581	71 500	100 000.00	148 000.00	156 000.00
Industrial Council Levy	1 796	2 434	2 737	4 680	4 733	2 210	4 733	4 736.00	5 063.00	5 391.00
Leave Bonus	584 333	492 754	490 795	549 751	537 573	513 806	537 573	678 989.00	751 343.00	896 591.00
Overtime	506 673	580 507	752 555	960 162	905 000	593 355	905 000	900 000.00	900 000.00	900 000.00
Redemption of Leave	-	132 034	37 718	67 559	65 013	89 318	65 013	71 303.00	76 294.00	82 398.00
Standby Allowance	427 359	425 624	446 014	650 000	650 000	362 911	650 000	650 000.00	650 000.00	650 000.00
Telephone Allowance	99 460	100 460	114 912	119 360	125 400	86 400	125 400	118 200.00	118 200.00	118 200.00
Travelling Allowance	211 494	218 077	224 347	239 000	239 000	165 739	239 000	239 000.00	239 000.00	239 000.00
UIF	52 062	55 266	65 182	69 656	70 757	49 419	70 757	79 794.00	86 389.00	98 490.00
Skills Development Levy	-	86 768	99 639	101 520	101 982	84 468	101 982	119 419.00	130 177.00	150 892.00
Group Insurance	20 643	17 332	19 934	21 336	21 336	15 678	21 336	22 521.00	24 098.00	26 025.00
Medical Aid Fund	705 741	758 067	837 813	871 783	814 291	653 536	814 291	1 010 242.00	1 010 242.00	1 142 242.00
Pension Fund	1 266 815	1 317 486	1 487 796	1 666 610	1 690 228	1 205 332	1 690 228	1 952 106.00	2 135 423.00	2 474 878.00
Sub-Total: Remuneration of Employees	**10 846 798**	**11 256 322**	**10 068 483**	**13 647 909**	**13 636 979**	**10 025 681**	**13 636 979**	**15 595 341.00**	**16 962 844.00**	**19 505 096.00**
Computer Requirements / Services	-	8 034	3 310	17 200	17 200	3 010	17 200	17 370.00	18 325.00	19 297.00
Congresses / Professional Meetings	18 034	17 685	25 577	25 543	25 543	16 051	25 543	25 090.00	26 470.00	27 873.00
Fuel Miscellaneous	470 396	537 290	121 638	-	-	-	-	-	-	-
Fleet - Fuel	-	-	586 659	449 667	449 667	449 499	449 667	476 710.00	502 929.00	529 584.00
Fleet - Oil	-	-	-	3 702	3 702	-	3 702	3 765.00	3 972.00	4 183.00
Fuel Miscellaneous	-	-	2 127	27 000	27 000	7 878	27 000	27 985.00	29 524.00	31 089.00
Entertainment	13 601	13 296	13 589	25 200	25 200	14 324	25 200	26 600.00	28 063.00	29 550.00
License Fees	7 992	8 712	13 728	14 486	14 486	8 556	14 486	14 475.00	15 271.00	16 080.00
Marketing / Promotions / Advertisements	20 162	10 467	-	-	-	-	-	-	-	-
Occupational Safety	6 660	5 633	-	-	-	-	-	-	-	-
Periodicals / Reference Books / Magazines	4 329	2 607	2 645	4 507	4 507	4 366	4 507	4 584.00	4 836.00	5 092.00
Public Driver Permit (PDP)	-	-	19 822	20 000	20 000	-	20 000	20 265.00	21 380.00	22 513.00
Non Capital Assets	71 198	61 724	18 594	55 199	55 199	4 775	55 199	55 970.00	59 048.00	62 178.00
Rental	48 050	75 051	67 901	108 540	108 540	46 234	108 540	110 010.00	116 061.00	122 212.00
Stationery / Printing / Binding	75 771	83 509	53 247	59 393	89 393	57 449	89 393	59 830.00	63 121.00	66 466.00
Stores and Materials	293 742	298 562	294 227	267 461	267 461	183 116	267 461	471 165.00	486 079.00	501 241.00
Telecommunications	139 619	99 656	90 969	97 493	97 493	86 323	97 493	98 430.00	103 844.00	109 347.00
Tracking	27 312	31 908	42 071	124 165	94 165	40 075	94 165	131 240.00	138 458.00	145 796.00
Uniforms / Protective Clothing	161 835	329 790	303 325	443 884	443 884	413 802	443 884	459 340.00	484 604.00	510 288.00
Skills Development Levy	79 416	-	-	-	-	-	-	-	-	-
Sub-Total: General Expenditure	**1 438 120**	**1 583 924**	**1 659 429**	**1 743 440**	**1 743 440**	**1 335 458**	**1 743 440**	**2 002 829.00**	**2 101 985.00**	**2 202 789.00**
Interest: External Borrowings	-	9 011	47 091	96 286	96 286	46 403	96 286	93 892.00	80 211.00	58 927.00
Sub-Total: Interest External Borrowings	**-**	**9 011**	**47 091**	**96 286**	**96 286**	**46 403**	**96 286**	**93 892.00**	**80 211.00**	**58 927.00**
Contracted Services: General	7 894 629	8 733 789	11 042 094	11 111 802	11 111 802	7 494 835	11 111 802	11 476 780.00	12 108 003.00	12 749 727.00
Sub-Total: Contracted Services	**7 894 629**	**8 733 789**	**11 042 094**	**11 111 802**	**11 111 802**	**7 494 835**	**11 111 802**	**11 476 780.00**	**12 108 003.00**	**12 749 727.00**
R & M: Buildings, Fences and Sites	22 716	19 318	8 707	50 880	50 880	21 442	50 880	56 000.00	60 480.00	65 318.00
R & M: Furniture	965	-	18 301	71 232	71 232	-	71 232	79 000.00	85 320.00	92 146.00
R & M: Fleet Miscellaneous	107 787	170 017	75 112	254 400	104 400	22 039	104 400	284 000.00	306 720.00	331 258.00
R & M: Fleet	-	-	51 434	-	150 000	40 621	150 000	-	-	-

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
R & M: CCTV Cameras	-	-	11 877	-	-	-	-	-	-	-
Sub-Total: Repairs and Maintenance	**131 468**	**189 335**	**165 432**	**376 512**	**376 512**	**84 103**	**376 512**	**419 000.00**	**452 520.00**	**488 722.00**
Depreciation Fixed Assets	444 827	1 112 527	1 046 021	1 250 249	1 250 249	937 687	1 250 249	1 375 000.00	1 512 500.00	1 663 750.00
Sub-Total: Depreciation	**444 827**	**1 112 527**	**1 046 021**	**1 250 249**	**1 250 249**	**937 687**	**1 250 249**	**1 375 000.00**	**1 512 500.00**	**1 663 750.00**
Provision for Bad Debt	-	-	34 108 209	-	35 000 000	26 250 000	35 000 000	35 000 000.00	37 100 000.00	39 697 000.00
Sub-Total: Contributions to Provisions	**-**	**-**	**34 108 209**	**-**	**35 000 000**	**26 250 000**	**35 000 000**	**35 000 000.00**	**37 100 000.00**	**39 697 000.00**
TOTAL OPERATING EXPENDITURE	**20 755 842**	**22 884 907**	**58 136 759**	**28 226 198**	**63 215 268**	**46 174 166**	**63 215 268**	**65 962 842.00**	**70 318 063.00**	**76 366 011.00**
Departmental Charges: Electricity	-	-	-	242 528	242 528	-	242 528	277 064.00	310 866.00	348 791.00
Sub-Total: Departmental Charges	**-**	**-**	**-**	**242 528**	**242 528**	**-**	**242 528**	**277 064**	**310 866**	**348 791**
NET OPERATING EXPENDITURE	**20 755 842**	**22 884 907**	**58 136 759**	**28 468 726**	**63 457 796**	**46 174 166**	**63 457 796**	**66 239 906.00**	**70 628 929.00**	**76 714 802.00**

ACCOUNTING SURPLUS / (DEFICIT)	**-10 198 751**	**-15 720 986**	**-8 882 998**	**-13 740 964**	**-13 730 034**	**-38 393 589**	**-13 730 034**	**-15 597 866.00**	**-17 201 577.00**	**-20 455 801.00**
Accounting Surplus / (Deficit) excl Capital Revenue	-10 198 751	-15 720 986	-8 882 998	-13 740 964	-13 730 034	-38 393 589	-13 730 034	-15 597 866.00	-17 201 577.00	-20 455 801.00
Contributions to Capital Budget										
Contribution to Capital Budget (Capital Replacement Reserve)	-	-	-	584 000	584 000	-	584 000	40 000.00	-	-
Redemption of External Loans	-	-	-	396 902	396 902	-	396 902	432 425.00	218 641.00	239 925.00
Offset Depreciation	-	-	-1 046 021	-1 250 249	-1 250 249	-	-1 250 249	-1 375 000.00	-1 513 000.00	-1 664 000.00
BUDGET SURPLUS/ (DEFICIT)	**-10 198 751**	**-15 720 985.81**	**-7 836 976.75**	**-13 471 617.00**	**-13 460 687.00**	**-38 393 589.24**	**-13 460 687.00**	**-14 695 291.00**	**-15 907 218.00**	**-19 031 726.00**

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

FIRE

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
INCOME										
Municipal Infrastructure Grant	1 927 818.67	125 000.00	1 000 000.00	-	-	-	-	2 000 000.00	4 000 000.00	-
Sub-Total: National Grants (Capex)	**1 927 819**	**125 000**	**1 000 000**	**-**	**-**	**-**	**-**	**2 000 000.00**	**4 000 000.00**	**-**
Summary: Capital Transfers (DORA)	1 927 819	125 000	1 000 000	-	-	-	-	2 000 000.00	4 000 000.00	-
Summary: Capital Revenue	1 927 819	125 000	1 000 000	-	-	-	-	2 000 000.00	4 000 000.00	-
Sub-Total: Government Grants and Subsidies	**1 927 819**	**125 000**	**1 000 000**	**-**	**-**	**-**	**-**	**2 000 000.00**	**4 000 000.00**	**-**
Sundry Income	-	2 063.09	5 040.00	-	-	2 435.98	-	-	-	-
Services Charges	407 987.41	384 425.86	785 303.52	450 000	450 000	691 833.38	450 000.00	472 500.00	498 488.00	524 907.00
Sub-Total: Other Income	**407 987**	**386 489**	**790 344**	**450 000**	**450 000**	**694 269**	**450 000**	**472 500.00**	**498 488.00**	**524 907.00**
TOTAL OPERATING INCOME	**2 335 806**	**511 489**	**1 790 344**	**450 000**	**450 000**	**694 269**	**450 000**	**2 472 500**	**4 498 488**	**524 907**
Summary: Operating Income EXCL Capital Revenue	407 987	386 489	790 344	450 000	450 000	694 269	450 000	472 500.00	498 488.00	524 907.00
NET OPERATING INCOME	**2 335 806**	**511 489**	**1 790 344**	**450 000**	**450 000**	**694 269**	**450 000**	**2 472 500.00**	**4 498 488.00**	**524 907.00**

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
EXPENDITURE										
Acting Allowance	-	-	-	-	5 000	-	5 000	5 000.00	5 000.00	5 000.00
Basic Salaries	6 990 245	7 827 684	5 304 944	9 003 516	8 732 791	5 616 064	8 732 791	9 589 668.00	10 266 828.00	11 088 174.00
Housing Subsidy	101 796	129 533	102 347	119 000	135 000	77 040	135 000	163 000.00	171 000.00	171 000.00
Industrial Council Levy	2 304	3 594	3 721	4 733	4 733	2 759	4 733	4 733.00	4 733.00	4 733.00
Leave Bonus	483 385	592 079	607 504	678 530	703 825	566 888	703 825	799 139.00	855 569.00	924 014.00
Overtime	599 001	787 318	309 160	808 567	1 000 000	213 009	1 000 000	1 000 000.00	1 300 000.00	1 300 000.00
Shift Overtime	-	-	487 444	300 000	475 000	367 352	475 000	300 000.00	-	-
Redemption of Leave	-200	63 708	73 717	46 975	38 398	98 670	38 398	50 147.00	54 234.00	58 573.00
Standby Allowance	314 602	326 960	325 482	500 000	500 000	275 478	500 000	500 000.00	500 000.00	500 000.00
Telephone Allowance	46 200	46 650	42 600	48 000	52 800	35 974	52 800	52 800.00	52 800.00	52 800.00
Travelling Allowance	140 464	148 149	155 486	181 000	181 000	115 126	181 000	181 000.00	181 000.00	181 000.00
UIF	65 079	79 714	82 754	91 482	90 666	58 454	90 666	96 959.00	99 485.00	103 094.00
Skills Development Levy	-	98 151	102 282	112 970	113 150	78 406	113 150	123 141.00	130 598.00	139 539.00
Group Insurance	52 931	52 476	51 396	56 138	55 859	35 742	55 859	53 157.00	57 359.00	61 948.00
Medical Aid Fund	975 329	1 137 152	1 223 750	1 234 949	1 311 211	886 589	1 311 211	1 493 353.00	1 493 353.00	1 493 353.00
Pension Fund	1 357 024	1 559 550	1 640 451	1 973 540	1 946 363	1 231 881	1 946 363	2 054 635.00	2 237 729.00	2 416 748.00
Sub-Total: Remuneration of Employees	**11 128 161**	**12 852 716**	**10 513 039**	**15 159 400**	**15 345 796**	**9 659 432**	**15 345 796**	**16 466 732.00**	**17 409 688.00**	**18 499 976.00**
Computer Requirements / Services	3 158	1 139	-	4 599	4 599	-	4 599	4 677.00	4 934.00	5 196.00
Congresses / Professional Meetings	24 111	20 249	24 956	24 972	21 803	12 739	21 803	25 090.00	26 470.00	27 873.00
Fuel Miscellaneous	390 170	362 011	96 099	-	-	-	-	-	-	-
Fleet - Fuel	-	-	351 515	466 552	466 552	250 999	466 552	495 045.00	522 272.00	549 953.00
Fleet - Oil	-	-	2 665	3 803	3 803	-	3 803	3 868.00	4 081.00	4 297.00
Fuel Miscellaneous	-	-	14 470	25 734	25 734	4 114	25 734	27 020.00	28 506.00	30 017.00
Lease Agreements	3 885	-	-	-	-	-	-	-	-	-
License Fees	12 576	11 172	15 456	24 144	24 144	21 224	24 144	24 125.00	25 452.00	26 801.00
Marketing / Promotions / Advertisements	13 009	14 400	3 939	-	-	-	-	-	-	-
Occupational Safety	-	8 434	-	-	-	-	-	-	-	-
Public Driver Permit (PDP)	-	-	9 912	11 500	11 500	1 652	11 500	11 580.00	12 217.00	12 864.00
Non Capital Assets	93 137	33 678	69 620	64 837	36 228	36 228	36 228	65 620.00	69 229.00	72 898.00
Rental	59 997	63 421	67 908	84 293	84 293	54 259	84 293	84 920.00	89 591.00	94 339.00
Stationery / Printing / Binding	10 832	11 898	16 443	11 492	11 492	9 838	11 492	11 580.00	12 217.00	12 864.00
Stores and Materials	78 335	69 629	177 490	64 382	92 991	65 057	92 991	64 655.00	68 211.00	71 826.00
Telecommunications	49 447	59 371	47 584	59 081	59 081	39 474	59 081	59 830.00	63 121.00	66 466.00
Tracking	4 129	1 804	12 208	73 579	73 579	9 870	73 579	77 200.00	81 446.00	85 763.00
Uniforms / Protective Clothing	221 675	362 730	356 188	358 015	358 015	339 054	358 015	363 805.00	383 814.00	404 156.00
Skills Development Levy	78 824	-	-	-	-	-	-	-	-	-
Sub-Total: General Expenditure	**1 043 286**	**1 019 936**	**1 266 453**	**1 276 983**	**1 273 814**	**844 508**	**1 273 814**	**1 319 015.00**	**1 391 561.00**	**1 465 313.00**
Interest: External Borrowings	380 859	258 295	254 831	236 338	236 338	173 311	236 338	137 820.00	62 281.00	37 528.00
Sub-Total: Interest External Borrowings	**380 859**	**258 295**	**254 831**	**236 338**	**236 338**	**173 311**	**236 338**	**137 820.00**	**62 281.00**	**37 528.00**
Contracted Services: General	13 826	24 736	1 793 648	46 269	46 269	27 845	46 269	47 040.00	49 627.00	52 257.00
Contracted Services: CCTV Programme	342 290	394 455	347 754	471 160	471 160	270 930	471 160	496 000.00	523 280.00	551 014.00
Sub-Total: Contracted Services	**356 116**	**419 192**	**2 141 402**	**517 429**	**517 429**	**298 775**	**517 429**	**543 040.00**	**572 907.00**	**603 271.00**
R & M: Buildings, Fences and Sites	24 149	18 564	56 241	72 453	72 453	67 935	72 453	81 000.00	87 480.00	94 478.00
R & M: Furniture	7 706	200	18 531	30 528	30 528	1 062	30 528	34 000.00	36 720.00	39 658.00
R & M: Fleet Miscellaneous	202 246	225 711	159 937	407 040	59 740	51 038	59 740	455 000.00	491 400.00	530 712.00
R & M: Fleet	-	-	233 759	-	350 000	329 108	350 000	-	-	-
Sub-Total: Repairs and Maintenance	**234 100**	**244 475**	**468 466**	**510 021**	**512 721**	**449 143**	**512 721**	**570 000.00**	**615 600.00**	**664 848.00**
Depreciation Fixed Assets	899 363	948 695	1 013 822	1 443 394	1 443 394	1 082 545	1 443 394	1 588 000.00	1 746 800.00	1 921 480.00
Sub-Total: Depreciation	**899 363**	**948 695**	**1 013 822**	**1 443 394**	**1 443 394**	**1 082 545**	**1 443 394**	**1 588 000.00**	**1 746 800.00**	**1 921 480.00**

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
TOTAL OPERATING EXPENDITURE	**14 041 884**	**15 743 308**	**15 658 013**	**19 143 565**	**19 329 492**	**12 507 715**	**19 329 492**	**20 624 607.00**	**21 798 837.00**	**23 192 416.00**
Departmental Charges: Electricity	-	98 195	2 924	1 212	1 212	92	1 212	1 385.00	1 554.00	1 744.00
Departmental Charges: Refuse	4 419	6 536	7 316	8 181	8 181	7 631	8 181	8 835.00	9 542.00	10 305.00
Sub-Total: Departmental Charges	**4 419**	**104 732**	**10 240**	**9 393**	**9 393**	**7 723**	**9 393**	**10 220**	**11 096**	**12 049**
NET OPERATING EXPENDITURE	**14 046 304**	**15 848 040**	**15 668 253**	**19 152 958**	**19 338 885**	**12 515 438**	**19 338 885**	**20 634 827.00**	**21 809 933.00**	**23 204 465.00**
ACCOUNTING SURPLUS / (DEFICIT)	**-11 710 498**	**-15 336 551**	**-13 877 910**	**-18 702 958**	**-18 888 885**	**-11 821 168**	**-18 888 885**	**-18 162 327.00**	**-17 311 445.00**	**-22 679 558.00**
Accounting Surplus / (Deficit) excl Capital Revenue	-13 638 316	-15 461 551	-14 877 910	-18 702 958	-18 888 885	-11 821 168	-18 888 885	-20 162 327.00	-21 311 445.00	-22 679 558.00
Contributions to Capital Budget										
Contribution to Capital Budget (Capital Replacement Reserve)	-	-	131 388	522 000	522 000	-	522 000	-	-	-
Contribution to Capital Budget (Grants & Contributions)	1 927 819	125 000	1 000 000	-	-	-	-	2 000 000.00	4 000 000.00	-
Redemption of External Loans	-	-	-	1 277 612	1 277 612	-	1 277 612	1 381 259.00	280 527.00	292 176.00
Offset Depreciation	-	-	-1 013 822	-1 443 394	-1 443 394	-	-1 443 394	-1 588 000.00	-1 747 000.00	-1 922 000.00
BUDGET SURPLUS/ (DEFICIT)	**-13 638 316**	**-15 461 551.03**	**-13 995 476.35**	**-19 059 176.00**	**-19 245 103.00**	**-11 821 168.41**	**-19 245 103.00**	**-19 955 586.00**	**-19 844 972.00**	**-21 049 734.00**

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

MDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

MAIN SEWER

FINANCIAL PERIOD	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
INCOME								
Sewerage: Additional	13 485 558.86	14 655 395	14 855 395	11 194 311.43	14 855 395.00	16 043 827	17 327 333.00	18 713 520.00
Sewerage: Basic	13 766 329.28	15 180 252	15 780 252	11 993 614.64	15 780 252.00	17 042 672	18 406 086.00	19 878 573.00
Sub-Total: Sewerage	**27 251 888**	**29 835 647**	**30 635 647**	**23 187 926**	**30 635 647**	**33 086 499**	**35 733 419.00**	**38 592 093.00**
Sub-Total: User Charges for Services	**27 251 888**	**29 835 647**	**30 635 647**	**23 187 926**	**30 635 647**	**33 086 499**	**35 733 419.00**	**38 592 093.00**
Development Contributions	230 343.43	-	-	94 165.77	-	500 000	500 000.00	600 000.00
Sub-Total: Public Contributions	**230 343**	**-**	**-**	**94 166**	**-**	**500 000**	**500 000.00**	**600 000.00**
Public Donations (Capital Infrastructure)	-	-	-	-	-	-	-	-
Sub-Total: Public Donations	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Municipal Infrastructure Grant	9 300 000.00	12 000 000	9 850 000	9 850 000.00	9 850 000.00	15 140 000	3 000 000.00	7 000 000.00
Sub-Total: National Grants (Capex)	**9 300 000**	**12 000 000**	**9 850 000**	**9 850 000**	**9 850 000**	**15 140 000**	**3 000 000.00**	**7 000 000.00**
Equitable Share Grant	10 228 526.00	11 215 919	14 810 093	14 810 093.00	14 810 093.00	12 645 906	14 241 872.00	14 241 872.00
Sub-Total: National Grants (Opex)	**10 228 526**	**11 215 919**	**14 810 093**	**14 810 093**	**14 810 093**	**12 645 906**	**14 241 872.00**	**14 241 872.00**
Summary: Operating Transfers	10 228 526	11 215 919	14 810 093	14 810 093	14 810 093	12 645 906	14 241 872.00	14 241 872.00
Summary: Capital Transfers (DORA)	9 300 000	12 000 000	9 850 000	9 850 000	9 850 000	15 140 000	3 000 000.00	7 000 000.00
Summary: Capital Revenue	9 530 343	12 000 000	9 850 000	9 944 166	9 850 000	15 640 000	3 500 000.00	7 600 000.00
Sub-Total: Government Grants and Subsidies	**19 528 526**	**23 215 919**	**24 660 093**	**24 660 093**	**24 660 093**	**27 785 906**	**17 241 872.00**	**21 241 872.00**
Vacuum Tank Services	1 315 891.40	2 066 639	100 000	93 986.60	100 000.00	-	-	-
Sub-Total: Other Income	**1 315 891**	**2 066 639**	**100 000**	**93 987**	**100 000**	**-**	**-**	**-**
TOTAL OPERATING INCOME	**48 326 649**	**55 118 205**	**55 395 740**	**48 036 171**	**55 395 740**	**61 372 405**	**53 475 291**	**60 433 965**
Departmental Charges: Sewerage	317 855.78	84 801	84 801	10 596.90	84 801.00	91 585	98 912.00	106 825.00
Sub-Total: Departmental Charges	**317 856**	**84 801**	**84 801**	**10 597**	**84 801**	**91 585**	**98 912.00**	**106 825.00**
Summary: Operating Income EXCL Capital Revenue	39 114 161	43 203 006	45 630 541	38 102 603	45 630 541	45 823 990	50 074 203.00	52 940 790.00
NET OPERATING INCOME	**48 644 505**	**55 203 006**	**55 480 541**	**48 046 768**	**55 480 541**	**61 463 990**	**53 574 203.00**	**60 540 790.00**

FINANCIAL PERIOD	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
EXPENDITURE								
Acting Allowance	-	-	125 000	-	125 000	15 000	15 000.00	15 000.00
Basic Salaries	3 742 158	5 978 950	5 958 209	4 313 292	5 958 209	7 471 608	8 299 516.00	8 963 477.00
Housing Subsidy	16 478	29 000	31 500	10 992	31 500	53 500	77 500.00	77 500.00
Industrial Council Levy	3 448	4 080	4 080	2 786	4 080	4 490	4 572.00	4 572.00
Leave Bonus	406 120	462 685	460 957	384 219	460 957	551 956	680 862.00	735 331.00
Overtime	851 270	863 809	980 000	683 689	980 000	880 000	960 000.00	960 000.00
Shift Overtime	69 917	80 000	80 000	55 149	80 000	80 000	-	-
Redemption of Leave	32 084	84 281	19 660	18 806	19 660	144 000	154 867.00	167 256.00
Standby Allowance	464 636	380 000	380 000	381 582	380 000	380 000	380 000.00	380 000.00
Telephone Allowance	62 069	58 260	63 100	59 224	63 100	63 100	63 100.00	63 100.00
Travelling Allowance	205 261	227 700	239 000	171 064	239 000	239 000	304 000.00	304 000.00
UIF	65 935	62 261	61 917	51 770	61 917	75 013	83 078.00	87 921.00
Skills Development Levy	75 160	73 515	72 830	62 152	72 830	92 376	103 375.00	110 683.00
Group Insurance	12 165	10 664	10 664	9 130	10 664	11 506	12 312.00	13 297.00
Medical Aid Fund	573 558	510 613	510 613	478 708	510 613	713 680	757 680.00	757 680.00
Pension Fund	1 082 499	1 292 066	1 277 428	902 246	1 277 428	1 568 893	1 736 550.00	1 875 474.00
Sub-Total: Remuneration of Employees	**7 662 756**	**10 117 884**	**10 274 958**	**7 584 807**	**10 274 958**	**12 344 122**	**13 632 412.00**	**14 515 291.00**
Computer Requirements / Services	-	2 162	2 162	-	2 162	2 199	2 320.00	2 443.00
Congresses / Professional Meetings	2 100	2 100	2 100	-	2 100	2 136	2 253.00	2 373.00
Fuel Miscellaneous	80 903	-	-	-	-	-	-	-
Fleet - Fuel	345 814	324 369	514 369	287 022	514 369	545 225	575 212.00	605 699.00
Fleet - Oil	-	3 002	3 002	-	3 002	3 053	3 221.00	3 392.00
Fuel Miscellaneous	75 915	64 334	82 334	81 765	82 334	86 850	91 627.00	96 483.00
Lease Agreements	-	-	-	-	-	-	-	-
License Fees	5 196	17 997	17 997	2 988	17 997	17 370	18 325.00	19 297.00
Occupational Safety	1 904	16 081	16 081	2 110	16 081	15 440	16 289.00	17 153.00

FINANCIAL PERIOD	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
Non Capital Assets	928	15 616	15 616	4 465	15 616	15 440	16 289.00	17 153.00
Rental	8 358	6 040	6 250	4 687	6 250	6 143	6 481.00	6 824.00
Stationery / Printing / Binding	1 974	4 153	4 153	1 360	4 153	4 224	4 456.00	4 693.00
Stores and Materials	34 509	40 009	40 009	16 003	40 009	77 200	81 446.00	85 763.00
Telecommunications	20 038	33 342	33 342	20 175	33 342	33 775	35 633.00	37 521.00
Tracking	8 864	9 364	23 364	15 964	23 364	24 125	25 452.00	26 801.00
Uniforms / Protective Clothing	38 595	39 273	39 273	34 501	39 273	39 565	41 741.00	43 953.00
Skills Development Levy	-	-	-	-	-	-	-	-
Sub-Total: General Expenditure	**625 098**	**577 842**	**800 052**	**471 040**	**800 052**	**872 745**	**920 745.00**	**969 548.00**
Interest: External Borrowings	1 159 811	919 342	919 342	366 344	919 342	1 660 307	1 396 796.00	995 129.00
Sub-Total: Interest External Borrowings	**1 159 811**	**919 342**	**919 342**	**366 344**	**919 342**	**1 660 307**	**1 396 796.00**	**995 129.00**
Contracted Services: General	3 181 370	2 801 000	1 661 000	1 179 738	1 661 000	1 741 460	1 837 240.00	1 934 614.00
Contracted Services: Masterplanning	-	266 750	-	-	-	281 000	296 455.00	312 167.00
Sub-Total: Contracted Services	**3 181 370**	**3 067 750**	**1 661 000**	**1 179 738**	**1 661 000**	**2 022 460**	**2 133 695.00**	**2 246 781.00**
R & M: Buildings, Fences and Sites	14 610	53 760	53 760	14 648	53 760	60 000	64 800.00	69 984.00
R & M: Network / Infrastructure: Bulk Services	557 707	619 680	619 680	253 234	619 680	1 894 000	2 045 520.00	2 209 162.00
R & M: Furniture	307	1 152	1 152	966	1 152	1 290	1 393.00	1 504.00
R & M: Pump Stations	1 587 390	2 616 000	2 501 000	1 361 535	2 501 000	2 750 000	2 990 000.00	3 249 200.00
R & M: Fleet Miscellaneous	25 382	254 400	54 400	31 396	54 400	57 000	61 560.00	66 485.00
R & M: Fleet	108 370	5 088	205 088	56 534	205 088	215 000	232 200.00	250 776.00
Sub-Total: Repairs and Maintenance	**2 293 765**	**3 550 080**	**3 435 080**	**1 718 314**	**3 435 080**	**4 977 290**	**5 395 473.00**	**5 847 111.00**
Sanitation in Informal Settlements	1 477 061	-	600 000	-	600 000	50 000	-	-
Indigent Grants: Free Basic Sanitation	-	1 100 000	1 100 000	355 703	1 100 000	1 188 000	1 283 040.00	1 385 683.00
Sub-Total: Grants Paid	**1 477 061**	**1 100 000**	**1 700 000**	**355 703**	**1 700 000**	**1 238 000**	**1 283 040.00**	**1 385 683.00**
Depreciation Fixed Assets	7 985 420	9 396 708	9 396 708	7 047 531	9 396 708	10 336 000	11 369 600.00	12 506 560.00
Sub-Total: Depreciation	**7 985 420**	**9 396 708**	**9 396 708**	**7 047 531**	**9 396 708**	**10 336 000**	**11 369 600.00**	**12 506 560.00**
Provision for Bad Debt	-	1 234 181	1 234 181	925 636	1 234 181	1 654 000	1 753 240.00	1 875 967.00
Sub-Total: Contributions to Provisions	**-**	**1 234 181**	**1 234 181**	**925 636**	**1 234 181**	**1 654 000**	**1 753 240.00**	**1 875 967.00**
TOTAL OPERATING EXPENDITURE	**24 385 282**	**29 963 787**	**29 421 321**	**19 649 113**	**29 421 321**	**35 104 924**	**37 885 001.00**	**40 342 070.00**
Departmental Charges: Electricity	1 757 318	800 342	800 342	2 314 457	800 342	914 311	1 025 857.00	1 151 011.00
Departmental Charges: Sewerage	324 506	33 005	33 005	18 247	33 005	35 645	38 497.00	41 576.00
Departmental Charges: Water	10 540	75 790	75 790	85 334	75 790	86 022	97 661.00	110 874.00
Sub-Total: Departmental Charges	**2 092 363**	**909 137**	**909 137**	**2 418 038**	**909 137**	**1 035 978**	**1 162 015**	**1 303 461**
NET OPERATING EXPENDITURE	**26 477 645**	**30 872 924**	**30 330 458**	**22 067 151**	**30 330 458**	**36 140 902**	**39 047 016.00**	**41 645 531.00**
ACCOUNTING SURPLUS / (DEFICIT)	**22 166 860**	**24 330 082**	**25 150 083**	**25 979 617**	**25 150 083**	**25 323 088**	**14 527 187.00**	**18 895 259.00**
Accounting Surplus / (Deficit) excl Capital Revenue	12 636 516	12 330 082	15 300 083	16 035 451	15 300 083	9 683 088	11 027 187.00	11 295 259.00
Contributions to Capital Budget								
Contribution to Capital Budget (Capital Replacement Reserve)	599 509	815 000	828 000	-	828 000	600 000	700 000.00	700 000.00
Contribution to Capital Budget (Grants & Contributions)	9 530 343	12 000 000	9 798 000	-	9 798 000	15 140 000	3 500 000.00	7 600 000.00
Redemption of External Loans	-	2 481 018	2 481 018	-	2 481 018	3 770 175	4 299 168.00	3 209 207.00
Offset Depreciation	-7 985 420	-8 896 708	-8 896 708	-	-8 896 708	-10 336 000	-11 370 000.00	-12 507 000.00
BUDGET SURPLUS/ (DEFICIT)	**20 022 427.22**	**17 930 772.00**	**20 939 773.00**	**25 979 617.20**	**20 939 773.00**	**16 148 913**	**17 398 019.00**	**19 893 052.00**

MIDVAAL LOCAL MUNICIPALITY
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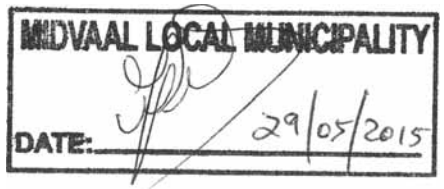
PURIFICATION

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
INCOME										
Municipal Infrastructure Grant	3 018 404.26	16 000 000.00	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant / DWAF GRANTS	6 253 397.38	4 258 160.83	-	-	-	-	-	-	-	-
Sub-Total: National Grants (Capex)	**9 271 802**	**20 258 161**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Summary: Capital Transfers (DORA)	9 271 802	20 258 161	-	-	-	-	-	-	-	-
Summary: Capital Revenue	9 271 802	20 258 161	-	-	-	-	-	-	-	-
Sub-Total: Government Grants and Subsidies	**9 271 802**	**20 258 161**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL OPERATING INCOME	**9 271 802**	**20 258 161**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Summary: Operating Income EXCL Capital Revenue	-	-	-	-	-	-	-	-	-	-
NET OPERATING INCOME	**9 271 802**	**20 258 161**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
EXPENDITURE										
Basic Salaries	3 056 722	3 895 250	-	-	-	-	-	-	-	-
Housing Subsidy	5 174	3 114	-	-	-	-	-	-	-	-
Industrial Council Levy	1 246	2 255	-	-	-	-	-	-	-	-
Leave Bonus	198 456	255 817	-	-	-	-	-	-	-	-
Overtime	342 090	547 189	-	-	-	-	-	-	-	-
Redemption of Leave	48 372	74 911	-	-	-	-	-	-	-	-
Standby Allowance	197 977	292 356	-	-	-	-	-	-	-	-
Telephone Allowance	48 000	45 381	-	-	-	-	-	-	-	-
Travelling Allowance	196 288	206 547	-	-	-	-	-	-	-	-
UIF	29 685	43 042	-	-	-	-	-	-	-	-
Skills Development Levy	-	49 603	-	-	-	-	-	-	-	-
Group Insurance	7 207	7 695	-	-	-	-	-	-	-	-
Medical Aid Fund	194 787	318 439	-	-	-	-	-	-	-	-
Pension Fund	598 567	731 737	-	-	-	-	-	-	-	-
Sub-Total: Remuneration of Employees	**4 924 572**	**6 473 338**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Computer Requirements / Services	95	1 032	-	3 679	3 679	-	3 679	3 742.00	3 948.00	4 157.00
Fuel Miscellaneous	32 777	100 642	14 098	-	-	-	-	-	-	-
Fleet - Fuel	-	-	22 103	138 135	38 135	15 930	38 135	39 565.00	41 741.00	43 953.00
Fleet - Oil	-	-	-	1 100	1 100	-	1 100	1 118.00	1 179.00	1 242.00
Lease Agreements	-	-39 321	-	-	-	-	-	-	-	-
License Fees	18 834	35 702	10 056	36 852	36 852	10 139	36 852	36 670.00	38 687.00	40 737.00
Occupational Safety	6 044	4 437	-	4 045	4 045	-	4 045	4 114.00	4 340.00	4 570.00
Non Capital Assets	8 305	7 302	12 143	15 467	15 467	11 852	15 467	15 440.00	16 289.00	17 153.00
Rental	-	-	-	-	-	-	-	5 790.00	6 108.00	6 432.00
Stationery / Printing / Binding	5 540	7 649	3 937	9 464	9 464	3 699	9 464	9 626.00	10 155.00	10 694.00
Stores and Materials	34 350	39 787	40 835	42 308	42 308	29 746	42 308	42 460.00	44 795.00	47 169.00
Tracking	1 754	3 388	3 505	3 509	3 509	1 071	3 509	3 725.00	3 930.00	4 138.00
Uniforms / Protective Clothing	12 796	14 441	19 279	19 499	19 499	18 638	19 499	19 300.00	20 362.00	21 441.00
Skills Development Levy	35 348	-	-	-	-	-	-	-	-	-
Sub-Total: General Expenditure	**155 842**	**175 058**	**125 956**	**274 058**	**174 058**	**91 074**	**174 058**	**181 550.00**	**191 534.00**	**201 686.00**
Interest: External Borrowings	-	39 321	-	38 000	38 000	-	38 000	-	-	-
Sub-Total: Interest External Borrowings	**-**	**39 321**	**-**	**38 000**	**38 000**	**-**	**38 000**	**-**	**-**	**-**
Contracted Services: General	2 491 581	2 485 306	2 000 158	1 310 200	2 091 300	1 231 582	2 091 300	1 274 000.00	1 344 070.00	1 415 306.00
Sub-Total: Contracted Services	**2 491 581**	**2 485 306**	**2 000 158**	**1 310 200**	**2 091 300**	**1 231 582**	**2 091 300**	**1 274 000.00**	**1 344 070.00**	**1 415 306.00**
R & M: Buildings, Fences and Sites	2 067	7 601	11 180	11 520	11 520	2 007	11 520	12 000.00	12 960.00	13 997.00
R & M: Network / Infrastructure: Bulk Services	218 786	202 245	549 237	1 383 480	1 383 480	515 144	1 383 480	1 452 000.00	1 568 160.00	1 693 613.00
R & M: Waste Water Treatment Works	-	-	-	-	-	-	-	842 000.00	909 360.00	982 109.00
R & M: Furniture	711	-	-	1 152	1 152	-	1 152	1 290.00	1 393.00	1 504.00
R & M: Pump Stations	-	-	-	-	-	-	-	501 000.00	541 080.00	584 366.00
R & M: Fleet Miscellaneous	8 338	14 143	7 005	32 640	12 640	2 212	12 640	36 000.00	38 880.00	41 990.00
R & M: Fleet	-	-	6 329	-	20 000	1 259	20 000	-	-	-
Sub-Total: Repairs and Maintenance	**229 902**	**223 989**	**573 750**	**1 428 792**	**1 428 792**	**520 622**	**1 428 792**	**2 844 290.00**	**3 071 833.00**	**3 317 579.00**
Depreciation Fixed Assets	249 481	542 587	604 625	620 927	620 927	465 695	620 927	683 000.00	751 300.00	826 430.00
Sub-Total: Depreciation	**249 481**	**542 587**	**604 625**	**620 927**	**620 927**	**465 695**	**620 927**	**683 000.00**	**751 300.00**	**826 430.00**
TOTAL OPERATING EXPENDITURE	**8 051 378**	**9 939 599**	**3 304 489**	**3 671 977**	**4 353 077**	**2 308 974**	**4 353 077**	**4 982 840.00**	**5 358 737.00**	**5 761 001.00**
Departmental Charges: Refuse	3 204	3 840	4 416	4 266	4 266	3 643	4 266	4 607.00	4 976.00	5 374.00
Sub-Total: Departmental Charges	**3 204**	**3 840**	**4 416**	**4 266**	**4 266**	**3 643**	**4 266**	**4 607**	**4 976**	**5 374**
NET OPERATING EXPENDITURE	**8 054 582**	**9 943 439**	**3 308 905**	**3 676 243**	**4 357 343**	**2 312 617**	**4 357 343**	**4 987 447.00**	**5 363 713.00**	**5 766 375.00**

ACCOUNTING SURPLUS / (DEFICIT)	**1 217 220**	**10 314 721**	**-3 308 905**	**-3 676 243**	**-4 357 343**	**-2 312 617**	**-4 357 343**	**-4 987 447.00**	**-5 363 713.00**	**-5 766 375.00**
Accounting Surplus / (Deficit) excl Capital Revenue	-8 054 582	-9 943 439	-3 308 905	-3 676 243	-4 357 343	-2 312 617	-4 357 343	-4 987 447.00	-5 363 713.00	-5 766 375.00

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
Contributions to Capital Budget										
Contribution to Capital Budget (Capital Replacement Reserve)	-	-	193 164	120 000	406 000	-	406 000	570 000.00	-	-
Contribution to Capital Budget (Grants & Contributions)	9 271 802	20 258 161	-	-	-	-	-	-	-	-
Redemption of External Loans	-	-	-	76 000	76 000	-	76 000	-	-	-
Offset Depreciation	-	-	-604 625	-620 927	-620 927	-	-620 927	-683 000.00	-751 000.00	-826 000.00
BUDGET SURPLUS/ (DEFICIT)	**-8 054 582**	**-9 943 439.39**	**-2 897 443.80**	**-3 251 316.00**	**-4 218 416.00**	**-2 312 616.73**	**-4 218 416.00**	**-4 874 447.00**	**-4 612 713.00**	**-4 940 375.00**



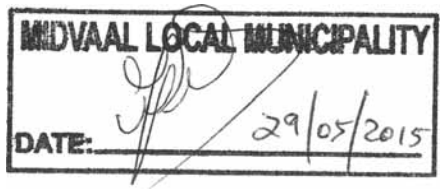
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DATE: 29/05/2015

ROADS

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
INCOME										
Development Contributions	92 670.98	-	1 026 615.02	-	-	1 586 582.79	-	-	-	-
Sub-Total: Public Contributions	**92 671**	**-**	**1 026 615**	**-**	**-**	**1 586 583**	**-**	**-**	**-**	**-**
Public Donations (Capital Infrastructure)	-	8 288 637.00	-	-	-	-	-	-	-	-
Sub-Total: Public Donations	**-**	**8 288 637**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Municipal Infrastructure Grant	11 160 077.50	3 836 000.00	7 058 000.00	7 516 000	11 042 141	11 042 141.00	11 042 141.00	4 543 000.00	1 001 000.00	4 350 000.00
Sub-Total: National Grants (Capex)	**11 160 078**	**3 836 000**	**7 058 000**	**7 516 000**	**11 042 141**	**11 042 141**	**11 042 141**	**4 543 000.00**	**1 001 000.00**	**4 350 000.00**
Summary: Capital Transfers (DORA)	11 160 078	3 836 000	7 058 000	7 516 000	11 042 141	11 042 141	11 042 141	4 543 000.00	1 001 000.00	4 350 000.00
Summary: Capital Revenue	11 252 748	12 124 637	8 084 615	7 516 000	11 042 141	12 628 724	11 042 141	4 543 000.00	1 001 000.00	4 350 000.00
Sub-Total: Government Grants and Subsidies	**11 160 078**	**3 836 000**	**7 058 000**	**7 516 000**	**11 042 141**	**11 042 141**	**11 042 141**	**4 543 000.00**	**1 001 000.00**	**4 350 000.00**
TOTAL OPERATING INCOME	**11 252 748**	**12 124 637**	**8 084 615**	**7 516 000**	**11 042 141**	**12 628 724**	**11 042 141**	**4 543 000**	**1 001 000**	**4 350 000**
Summary: Operating Income EXCL Capital Revenue	-	-	-	-	-	-	-	-	-	-
NET OPERATING INCOME	**11 252 748**	**12 124 637**	**8 084 615**	**7 516 000**	**11 042 141**	**12 628 724**	**11 042 141**	**4 543 000.00**	**1 001 000.00**	**4 350 000.00**

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
EXPENDITURE										
Acting Allowance	-	-	-	-	5 000	-	5 000	15 000.00	15 000.00	15 000.00
Basic Salaries	4 297 410	4 610 576	3 260 536	5 221 399	5 225 690	3 651 977	5 225 690	5 591 320.00	5 982 712.00	6 833 751.00
Housing Subsidy	17 697	14 358	13 728	29 500	18 500	11 241	18 500	21 500.00	21 500.00	29 500.00
Industrial Council Levy	2 038	2 969	3 207	3 754	3 754	2 522	3 754	3 754.00	3 754.00	3 836.00
Leave Bonus	309 158	337 450	401 330	419 253	410 606	246 809	410 606	465 943.00	498 559.00	569 479.00
Overtime	-	9 816	29 255	31 552	71 552	46 059	71 552	15 000.00	15 000.00	15 000.00
Redemption of Leave	-	61 407	5 531	112 860	13 117	9 849	13 117	118 661.00	126 967.00	137 125.00
Telephone Allowance	63 023	59 858	72 768	74 400	74 400	56 454	74 400	74 400.00	74 400.00	86 400.00
Travelling Allowance	127 263	126 001	170 993	171 900	171 900	125 754	171 900	171 900.00	171 900.00	266 900.00
UIF	39 458	45 052	48 946	54 693	54 387	37 555	54 387	57 755.00	60 838.00	69 793.00
Skills Development Levy	-	161 565	52 548	64 429	61 678	41 125	61 678	66 912.00	71 235.00	82 146.00
Group Insurance	8 130	1 802	1 930	2 063	2 063	1 546	2 063	2 226.00	2 382.00	2 572.00
Medical Aid Fund	190 670	168 585	178 589	213 548	213 548	148 179	213 548	247 477.00	247 477.00	291 477.00
Pension Fund	873 154	909 306	972 934	1 152 339	1 141 169	762 973	1 141 169	1 212 275.00	1 300 065.00	1 486 003.00
Sub-Total: Remuneration of Employees	**5 928 000**	**6 508 745**	**5 212 296**	**7 551 690**	**7 467 364**	**5 142 042**	**7 467 364**	**8 064 123.00**	**8 591 789.00**	**9 888 982.00**
Computer Requirements / Services	-	1 490	-	1 794	1 794	-	1 794	1 825.00	1 925.00	2 027.00
Congresses / Professional Meetings	-	-	2 250	2 250	2 250	-	2 250	2 289.00	2 415.00	2 543.00
Fuel Miscellaneous	427 391	560 165	112 785	-	-	-	-	-	-	-
Fleet - Fuel	-	-	359 991	419 706	419 706	245 420	419 706	444 865.00	469 333.00	494 207.00
Fleet - Oil	-	-	-	3 702	3 702	-	3 702	3 765.00	3 972.00	4 183.00
Fuel Miscellaneous	-	-	109 542	63 492	63 492	20 410	63 492	66 585.00	70 247.00	73 970.00
Lease Agreements	-	36	-	-	-	-	-	-	-	-
License Fees	32 580	24 261	22 704	26 615	26 615	20 656	26 615	27 020.00	28 506.00	30 017.00
Occupational Safety	14 999	14 253	7 377	10 721	10 721	3 706	10 721	10 615.00	11 199.00	11 792.00
Periodicals / Reference Books / Magazines	-	-	-	276	276	-	276	281.00	296.00	312.00
Postage	-	42	-	223	223	-	223	227.00	239.00	252.00
Non Capital Assets	2 815	28 011	3 998	23 422	23 422	6 450	23 422	23 160.00	24 434.00	25 729.00
Rental	-	-	3 125	2 250	5 250	2 083	5 250	5 320.00	5 613.00	5 910.00
Stationery / Printing / Binding	2 860	3 120	1 612	4 153	4 153	790	4 153	4 224.00	4 456.00	4 693.00
Stores and Materials	39 391	33 405	40 147	39 089	69 089	40 647	69 089	49 215.00	51 922.00	54 674.00
Telecommunications	39 661	40 824	19 144	40 469	40 469	22 807	40 469	40 530.00	42 759.00	45 025.00
Tracking	22 345	21 047	19 847	23 913	23 913	17 245	23 913	25 090.00	26 470.00	27 873.00
Uniforms / Protective Clothing	39 575	54 760	63 172	63 462	63 462	56 598	63 462	63 690.00	67 193.00	70 754.00
Skills Development Levy	42 585	-	-	-	-	-	-	-	-	-
Sub-Total: General Expenditure	**664 202**	**781 413**	**765 694**	**725 537**	**758 537**	**436 812**	**758 537**	**768 701.00**	**810 979.00**	**853 961.00**
Interest: External Borrowings	2 905 512	2 731 286	4 189 230	3 799 381	3 799 381	2 427 682	3 799 381	6 064 369.00	5 528 484.00	4 937 367.00
Sub-Total: Interest External Borrowings	**2 905 512**	**2 731 286**	**4 189 230**	**3 799 381**	**3 799 381**	**2 427 682**	**3 799 381**	**6 064 369.00**	**5 528 484.00**	**4 937 367.00**
Contracted Services: General	2 846 689	2 474 332	2 621 269	1 760 000	1 760 000	1 278 322	1 760 000	98 000.00	103 390.00	108 870.00
Contracted Services: Masterplanning	-	-	-	485 000	50 000	-	50 000	511 000.00	539 105.00	567 678.00
Sub-Total: Contracted Services	**2 846 689**	**2 474 332**	**2 621 269**	**2 245 000**	**1 810 000**	**1 278 322**	**1 810 000**	**609 000.00**	**642 495.00**	**676 548.00**
R & M: Buildings, Fences and Sites	300	406	9 413	10 176	32 176	26 792	32 176	11 000.00	11 880.00	12 830.00
R & M: Network / Infrastructure: Gravel Roads	4 810 327	4 762 123	5 136 740	5 241 600	5 301 600	4 266 666	5 301 600	5 870 000.00	6 419 600.00	7 013 168.00
R & M: Network / Infrastructure: Tarred Roads	11 515 738	9 497 262	9 719 933	11 208 800	10 846 800	5 864 519	10 846 800	10 630 000.00	11 656 400.00	12 764 912.00
R & M: Network / Infrastructure: Tarred Roads Resealing	3 781 410	2 844 650	3 016 495	3 129 600	3 129 600	3 054 773	3 129 600	3 505 000.00	3 825 400.00	4 171 432.00
R & M: Cleaning of Roads & Stormwater	-	-	-	-	-	-	-	700 000.00	756 000.00	816 480.00
R & M: Furniture	806	-	940	1 152	1 152	-	1 152	1 290.00	1 393.00	1 504.00
R & M: Fleet Miscellaneous	242 937	203 447	84 758	-	30 000	12 855	30 000	-	-	-
R & M: Fleet	-	-	104 229	269 760	219 760	105 717	219 760	302 000.00	326 160.00	352 253.00

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
Sub-Total: Repairs and Maintenance	**20 351 518**	**17 307 889**	**18 072 509**	**19 861 088**	**19 561 088**	**13 331 322**	**19 561 088**	**21 019 290.00**	**22 996 833.00**	**25 132 579.00**
Depreciation Fixed Assets	23 565 712	31 347 264	31 959 659	33 733 456	33 733 456	25 300 092	33 733 456	37 107 000.00	40 817 700.00	44 899 470.00
Sub-Total: Depreciation	**23 565 712**	**31 347 264**	**31 959 659**	**33 733 456**	**33 733 456**	**25 300 092**	**33 733 456**	**37 107 000.00**	**40 817 700.00**	**44 899 470.00**
TOTAL OPERATING EXPENDITURE	**56 261 633**	**61 150 929**	**62 820 657**	**67 916 152**	**67 129 826**	**47 916 272**	**67 129 826**	**73 632 483.00**	**79 388 280.00**	**86 388 907.00**
NET OPERATING EXPENDITURE	**56 261 633**	**61 150 929**	**62 820 657**	**67 916 152**	**67 129 826**	**47 916 272**	**67 129 826**	**73 632 483.00**	**79 388 280.00**	**86 388 907.00**
ACCOUNTING SURPLUS / (DEFICIT)	**-45 008 884**	**-49 026 292**	**-54 736 042**	**-60 400 152**	**-56 087 685**	**-35 287 548**	**-56 087 685**	**-69 089 483.00**	**-78 387 280.00**	**-82 038 907.00**
Accounting Surplus / (Deficit) excl Capital Revenue	-56 261 633	-61 150 929	-62 820 657	-67 916 152	-67 129 826	-47 916 272	-67 129 826	-73 632 483.00	-79 388 280.00	-86 388 907.00
Contributions to Capital Budget										
Contribution to Capital Budget (Capital Replacement Reserve)	-	-	-236 550	220 000	307 000	-	307 000	-	100 000.00	700 000.00
Contribution to Capital Budget (Grants & Contributions)	11 252 748	12 124 637	8 084 615	7 516 000	10 983 980	-	10 983 980	4 543 000.00	1 001 000.00	4 350 000.00
Redemption of External Loans	-	-	-	2 662 917	2 662 917	-	2 662 917	5 498 851.00	6 092 104.00	6 590 365.00
Offset Depreciation	-	-	-31 959 659	-33 733 456	-33 733 456	-	-33 733 456	-36 107 000.00	-39 818 000.00	-43 900 000.00
BUDGET SURPLUS/ (DEFICIT)	**-56 261 633**	**-61 150 928.71**	**-30 624 447.99**	**-37 065 613.00**	**-36 308 126.00**	**-35 287 548.11**	**-36 308 126.00**	**-43 024 334.00**	**-45 762 384.00**	**-49 779 272.00**



MECHANICAL WORKSHOP

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
INCOME										
TOTAL OPERATING INCOME	-	-	-	-	-	-	-	-	-	-
Summary: Operating Income EXCL Capital Revenue	-	-	-	-	-	-	-	-	-	-
NET OPERATING INCOME	-	-	-	-	-	-	-	-	-	-

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
EXPENDITURE										
Acting Allowance	-	-	-	2 000	5 000	-	5 000	5 000.00	5 000.00	5 000.00
Basic Salaries	876 324	937 428	471 813	1 739 821	1 718 092	890 445	1 718 092	1 977 995.00	2 420 160.00	2 613 773.00
Housing Subsidy	16 767	12 000	11 472	18 000	19 500	11 484	19 500	16 000.00	40 000.00	40 000.00
Industrial Council Levy	262	417	483	1 061	1 061	481	1 061	1 061.00	1 142.00	1 142.00
Leave Bonus	79 095	58 625	81 151	95 777	104 900	44 508	104 900	164 833.00	201 680.00	217 814.00
Overtime	12 938	7 991	7 503	46 508	55 000	55 885	55 000	55 000.00	55 000.00	55 000.00
Redemption of Leave	16 581	-	39 089	-	-	804	-	-	-	-
Standby Allowance	59 743	38 027	37 726	45 000	45 000	28 547	45 000	45 000.00	45 000.00	45 000.00
Telephone Allowance	25 110	22 800	22 600	25 200	22 800	9 868	22 800	22 800.00	22 800.00	22 800.00
Travelling Allowance	70 888	74 029	80 776	81 000	91 000	67 552	91 000	91 000.00	156 000.00	156 000.00
UIF	7 529	7 808	9 298	16 679	16 789	8 492	16 789	20 275.00	24 692.00	25 838.00
Skills Development Levy	-	10 849	12 975	23 377	23 342	11 077	23 342	24 798.00	30 918.00	33 015.00
Group Insurance	6 064	3 993	3 937	4 590	4 156	-	4 156	-	-	-
Medical Aid Fund	86 389	92 143	130 143	377 892	377 892	75 590	377 892	207 128.00	251 128.00	251 128.00
Pension Fund	173 631	181 818	204 199	353 295	340 203	179 164	340 203	390 558.00	472 564.00	510 369.00
Sub-Total: Remuneration of Employees	**1 431 322**	**1 447 929**	**1 113 165**	**2 830 200**	**2 824 735**	**1 383 898**	**2 824 735**	**3 021 448.00**	**3 726 084.00**	**3 976 879.00**
Computer Requirements / Services	725	670	630	4 599	4 599	-	4 599	4 677.00	4 934.00	5 196.00
Congresses / Professional Meetings	-	-	600	600	600	-	600	610.00	644.00	678.00
Fuel Miscellaneous	53 162	64 968	16 100	-	-	-	-	-	-	-
Fleet - Fuel	-	-	65 709	57 915	72 915	68 694	72 915	77 200.00	81 446.00	85 763.00
Fleet - Oil	-	-	-	456	456	-	456	464.00	490.00	515.00
Fuel Miscellaneous	-	-	294	-	-	-	-	-	-	-
License Fees	888	1 296	1 716	2 375	2 375	1 248	2 375	2 415.00	2 548.00	2 683.00
Occupational Safety	973	2 539	234	1 716	1 716	195	1 716	1 746.00	1 842.00	1 940.00
Non Capital Assets	23 000	29 509	23 676	27 547	27 547	-	27 547	27 985.00	29 524.00	31 089.00
Stationery / Printing / Binding	3 084	5 631	3 332	8 692	8 692	2 057	8 692	8 840.00	9 326.00	9 820.00
Stores and Materials	77 063	98 600	142 247	78 178	78 178	48 110	78 178	79 130.00	83 482.00	87 907.00
Telecommunications	4 830	9 683	9 524	9 749	9 749	9 211	9 749	9 650.00	10 181.00	10 720.00
Tracking	4 651	6 869	4 446	14 136	9 136	3 332	9 136	9 650.00	10 181.00	10 720.00
Uniforms / Protective Clothing	5 349	9 944	8 054	14 699	14 699	8 771	14 699	14 475.00	15 271.00	16 080.00
Skills Development Levy	10 264	-	-	-	-	-	-	-	-	-
Sub-Total: General Expenditure	**183 989**	**229 707**	**276 562**	**220 662**	**230 662**	**141 618**	**230 662**	**236 842.00**	**249 869.00**	**263 111.00**
Contracted Services: General	78 757	-	-	-	-	-	-	-	-	-
Sub-Total: Contracted Services	**78 757**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
R & M: Buildings, Fences and Sites	3 993	4 812	372	5 393	5 393	-	5 393	6 040.00	6 523.00	7 045.00
R & M: Furniture	715	695	920	1 078	1 078	-	1 078	1 207.00	1 304.00	1 408.00
R & M: Fleet Miscellaneous	8 953	36 680	4 057	5 677	5 677	1 546	5 677	6 358.00	6 867.00	7 416.00
R & M: Fleet	-	-	12 676	40 704	30 704	1 162	30 704	45 000.00	48 600.00	52 488.00
Sub-Total: Repairs and Maintenance	**13 661**	**42 187**	**18 025**	**52 852**	**42 852**	**2 708**	**42 852**	**58 605.00**	**63 294.00**	**68 357.00**
Depreciation Fixed Assets	370 188	191 571	439 067	368 479	368 479	276 359	368 479	405 000.00	445 500.00	490 050.00
Sub-Total: Depreciation	**370 188**	**191 571**	**439 067**	**368 479**	**368 479**	**276 359**	**368 479**	**405 000.00**	**445 500.00**	**490 050.00**
TOTAL OPERATING EXPENDITURE	**2 077 918**	**1 911 394**	**1 846 819**	**3 472 193**	**3 466 728**	**1 804 584**	**3 466 728**	**3 721 895.00**	**4 484 747.00**	**4 798 397.00**
Departmental Charges: Refuse	12 284	14 140	14 471	17 919	17 919	12 242	17 919	19 353.00	20 901.00	22 573.00
Sub-Total: Departmental Charges	**12 284**	**14 140**	**14 471**	**17 919**	**17 919**	**12 242**	**17 919**	**19 353**	**20 901**	**22 573**
NET OPERATING EXPENDITURE	**2 090 201**	**1 925 533**	**1 861 290**	**3 490 112**	**3 484 647**	**1 816 826**	**3 484 647**	**3 741 248.00**	**4 505 648.00**	**4 820 970.00**

ACCOUNTING SURPLUS / (DEFICIT)	**-2 090 201**	**-1 925 533**	**-1 861 290**	**-3 490 112**	**-3 484 647**	**-1 816 826**	**-3 484 647**	**-3 741 248.00**	**-4 505 648.00**	**-4 820 970.00**
Accounting Surplus / (Deficit) excl Capital Revenue	-2 090 201	-1 925 533	-1 861 290	-3 490 112	-3 484 647	-1 816 826	-3 484 647	-3 741 248.00	-4 505 648.00	-4 820 970.00
Contributions to Capital Budget										
Contribution to Capital Budget (Capital Replacement Reserve)	-	-	-18 814	47 000	22 072	-	22 072	-	-	-
Offset Depreciation	-	-	-439 067	-368 479	-368 479	-	-368 479	-405 000.00	-446 000.00	-491 000.00
BUDGET SURPLUS/ (DEFICIT)	**-2 090 201**	**-1 925 533.40**	**-1 403 409.76**	**-3 168 633.00**	**-3 138 240.00**	**-1 816 826.20**	**-3 138 240.00**	**-3 336 248.00**	**-4 059 648.00**	**-4 329 970.00**

MDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

MDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

WATER

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
INCOME										
Less: Income Foregone - Other	-	-2 147 974.83	-	-	-	-	-	-	-	-
Sub-Total: Property Rates	**-**	**-2 147 974.83**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Water: Basic	8 220 529.14	9 046 514.40	9 889 361.83	10 977 247	10 977 247	8 232 065.17	10 977 247.00	12 568 948	14 093 818.00	15 785 076.00
Water Sales	91 759 234.00	108 371 768.20	139 836 757.93	147 365 046	147 365 046	112 140 384.25	147 365 046.00	169 732 978	190 334 950.00	213 175 144.00
Water Sales: Pre-paid	173 348.50	168 005.58	139 904.51	231 989	231 989	71 474.19	231 989.00	265 627	297 854.00	333 596.00
Less: Income Foregone	-	-	-16 016 737.60	-14 000 000	-14 000 000	-13 669 829.80	-14 000 000.00	-16 030 000	-17 974 768.00	-20 131 740.00
Sub-Total: Water Sales	**100 153 112**	**117 586 288**	**133 849 287**	**144 574 282**	**144 574 282**	**106 774 094**	**144 574 282**	**166 537 553**	**186 751 854.00**	**209 162 076.00**
Sub-Total: User Charges for Services	**100 153 112**	**117 586 288**	**133 849 287**	**144 574 282**	**144 574 282**	**106 774 094**	**144 574 282**	**166 537 553**	**186 751 854.00**	**209 162 076.00**
Development Contributions	-	187 029.82	169 929.85	1 000 000	1 000 000	438 782.47	1 000 000.00	-	-	-
Sub-Total: Public Contributions	**-**	**187 030**	**169 930**	**1 000 000**	**1 000 000**	**438 782**	**1 000 000**	**-**	**598 185.00**	**629 889.00**
Public Donations (Capital Infrastructure)	-	8 392 524.00	-	1 200 000	1 200 000	-	1 200 000.00	-	-	-
Sub-Total: Public Donations	**-**	**8 392 524**	**-**	**1 200 000**	**1 200 000**	**-**	**1 200 000**	**-**	**-**	**-**
Municipal Infrastructure Grant	-	800 000.00	500 000.00	3 100 000	1 480 000	1 480 000.00	1 480 000.00	1 880 000	16 000 000.00	15 000 000.00
Sub-Total: National Grants (Capex)	**-**	**800 000**	**500 000**	**3 100 000**	**1 480 000**	**1 480 000**	**1 480 000**	**1 880 000**	**16 000 000.00**	**15 000 000.00**
Equitable Share Grant	10 197 473.00	11 218 000.00	12 443 795.00	13 646 873	17 072 612	17 072 612.00	17 072 612.00	15 386 797	17 328 676.00	17 328 676.00
Sub-Total: National Grants (Opex)	**10 197 473**	**11 218 000**	**12 443 795**	**13 646 873**	**17 072 612**	**17 072 612**	**17 072 612**	**15 386 797**	**17 328 676.00**	**17 328 676.00**
Sedibeng Capital Grants	3 006 607.31	-	-	-	-	-	-	-	-	-
Sub-Total: District Municipality Grants	**3 006 607**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Summary: Operating Transfers	10 197 473	11 218 000	12 443 795	13 646 873	17 072 612	17 072 612	17 072 612	15 386 797	17 328 676.00	17 328 676.00
Summary: Capital Transfers (DORA)	3 006 607	800 000	500 000	3 100 000	1 480 000	1 480 000	1 480 000	1 880 000	16 000 000.00	15 000 000.00
Summary: Capital Revenue	3 006 607	9 379 554	669 930	5 300 000	3 680 000	1 918 782	3 680 000	1 880 000	16 598 185.00	15 629 889.00
Sub-Total: Government Grants and Subsidies	**13 204 080**	**12 018 000**	**12 943 795**	**16 746 873**	**18 552 612**	**18 552 612**	**18 552 612**	**17 266 797**	**33 328 676.00**	**32 328 676.00**
New Connection Fees (Opex)	314 471.07	513 673.94	623 408.00	340 000	540 000	471 706.05	540 000.00	567 000	598 185.00	629 889.00
Lost Tokens	438.60	570.18	315.78	617	617	394.74	617.00	648	684.00	720.00
Sundry Income	2 600 000.00	-	-	-	-	-	-	-	-	-
Reconnection Fees	714 664.64	-	102 750.00	-	-	-3 876.00	-	-	-	-
Final Reading Fees	75 240.00	87 080.00	100 710.00	93 258	93 258	81 952.00	93 258.00	97 921	103 307.00	108 782.00
Meter Test Fees	3 854.73	4 261.59	4 500.00	5 406	5 406	900.00	5 406.00	5 676	5 988.00	6 306.00
Sub-Total: Other Income	**3 708 669**	**605 586**	**831 684**	**439 281**	**639 281**	**551 077**	**639 281**	**671 245**	**708 164.00**	**745 697.00**
TOTAL OPERATING INCOME	**117 065 861**	**136 641 453**	**147 794 695**	**163 960 436**	**165 966 175**	**126 316 565**	**165 966 175**	**184 475 595**	**221 386 879**	**242 866 338**
Departmental Charges: Water	493 029.16	1 073 152.15	840 880.05	862 704	862 704	867 646.90	862 704.00	996 194	1 130 979.00	1 284 001.00
Sub-Total: Departmental Charges	**493 029**	**1 073 152**	**840 880**	**862 704**	**862 704**	**867 647**	**862 704**	**996 194**	**1 130 979.00**	**1 284 001.00**
Summary: Operating Income EXCL Capital Revenue	114 552 283	128 335 051	147 965 646	159 523 140	163 148 879	125 265 430	163 148 879	183 591 789	205 919 673.00	228 520 450.00
NET OPERATING INCOME	**117 558 890**	**137 714 605**	**148 635 575**	**164 823 140**	**166 828 879**	**127 184 212**	**166 828 879**	**185 471 789**	**222 517 858.00**	**244 150 339.00**

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
EXPENDITURE										
Acting Allowance	-	-	-	-	300 000	-	300 000	5 000	5 000.00	5 000.00
Basic Salaries	4 497 778	4 856 793	3 255 868	5 343 988	5 388 189	3 690 054	5 388 189	6 933 156	7 966 927.00	8 823 529.00
Housing Subsidy	45 632	48 908	28 446	52 000	45 500	19 728	45 500	50 500	82 500.00	82 500.00
Industrial Council Levy	2 075	3 011	3 048	3 590	3 590	2 434	3 590	4 244	4 490.00	4 654.00
Leave Bonus	329 911	366 828	367 800	394 717	429 349	332 071	429 349	482 733	663 911.00	735 294.00
Overtime	1 105 292	1 368 973	1 416 927	1 297 364	1 700 000	1 192 447	1 700 000	2 000 000	2 000 000.00	2 000 000.00
Redemption of Leave	-	42 714	21 500	78 887	20 034	15 938	20 034	100 130	107 139.00	115 710.00
Standby Allowance	616 544	713 384	777 176	560 000	560 000	594 320	560 000	560 000	560 000.00	560 000.00
Telephone Allowance	60 455	60 271	56 833	52 800	65 900	50 414	65 900	65 900	65 900.00	65 900.00
Travelling Allowance	134 677	163 723	186 886	186 700	197 000	159 714	197 000	197 000	292 000.00	292 000.00
UIF	52 233	60 355	62 565	56 333	56 070	48 490	56 070	70 064	80 226.00	86 433.00
Skills Development Levy	-	69 432	73 387	64 175	64 543	59 196	64 543	84 205	99 015.00	108 381.00
Group Insurance	3 555	2 963	3 174	1 854	1 854	2 542	1 854	2 000	2 140.00	2 311.00
Medical Aid Fund	163 077	241 358	294 457	308 376	308 376	268 040	308 376	591 118	723 118.00	723 118.00
Pension Fund	912 692	980 657	991 505	1 179 085	1 179 085	797 666	1 179 085	1 458 120	1 674 596.00	1 846 996.00
Sub-Total: Remuneration of Employees	**7 923 919**	**8 979 370**	**7 539 571**	**9 579 869**	**10 319 490**	**7 233 054**	**10 319 490**	**12 604 170**	**14 326 962.00**	**15 451 826.00**
Computer Requirements / Services	1 856	2 522	-	9 013	9 013	-	9 013	9 167	9 671.00	10 184.00
Congresses / Professional Meetings	-	-	1 350	1 350	1 350	-	1 350	1 373	1 449.00	1 525.00
Connections	85 007	146 247	270 048	312 804	312 804	237 671	312 804	317 485	334 947.00	352 699.00
Fuel Miscellaneous	621 767	712 346	154 125	-	-	-	-	-	-	-
Fleet - Fuel	-	-	660 154	565 272	645 272	361 543	645 272	737 260	777 809.00	819 033.00
Fleet - Oil	-	-	-	4 503	4 503	257	4 503	4 580	4 832.00	5 088.00
Fuel Miscellaneous	-	-	30 893	13 500	143 500	100 449	143 500	151 505	159 838.00	168 309.00
License Fees	25 205	37 777	32 224	48 286	48 286	15 818	48 286	48 250	50 904.00	53 602.00
Occupational Safety	14 535	12 972	1 347	8 596	8 596	3 367	8 596	8 743	9 224.00	9 713.00
Non Capital Assets	11 131	21 230	21 838	23 570	23 570	4 465	23 570	23 160	24 434.00	25 729.00

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
Rental	-	-	3 125	1 084	6 284	1 042	6 284	6 367	6 717.00	7 073.00
Stationery / Printing / Binding	5 772	8 669	6 053	8 499	8 499	8 125	8 499	8 644	9 119.00	9 603.00
Stores and Materials	32 521	39 116	41 593	63 144	93 144	40 836	93 144	93 605	98 753.00	103 987.00
Services to Informal Settlements	1 982 271	347 357	1 772 636	716 570	312 570	432 801	312 570	728 575	768 647.00	809 385.00
Telecommunications	7 146	7 786	-	7 605	7 605	7 456	7 605	7 735	8 160.00	8 593.00
Tracking	28 734	31 870	27 606	31 685	33 685	18 813	33 685	35 705	37 669.00	39 665.00
Uniforms / Protective Clothing	52 673	66 293	66 190	68 981	68 981	54 411	68 981	69 480	73 301.00	77 186.00
Skills Development Levy	60 525	-	-	-	-	-	-	-	-	-
Sub-Total: General Expenditure	**2 929 145**	**1 434 186**	**3 089 182**	**1 884 462**	**1 727 662**	**1 287 055**	**1 727 662**	**2 251 634**	**2 375 474.00**	**2 501 374.00**
Purchase of Water	60 926 959	70 181 839	82 162 238	88 109 600	91 609 600	68 233 889	91 609 600	99 990 000	111 988 800.00	125 427 456.00
Sub-Total: Bulk Purchases	**60 926 959**	**70 181 839**	**82 162 238**	**88 109 600**	**91 609 600**	**68 233 889**	**91 609 600**	**99 990 000**	**111 988 800.00**	**125 427 456.00**
Interest: External Borrowings	4 351 611	4 141 252	2 960 857	7 105 026	7 105 026	2 732 591	7 105 026	4 213 416	3 867 858.00	3 423 323.00
Sub-Total: Interest External Borrowings	**4 351 611**	**4 141 252**	**2 960 857**	**7 105 026**	**7 105 026**	**2 732 591**	**7 105 026**	**4 213 416**	**3 867 858.00**	**3 423 323.00**
Contracted Services: General	2 580 800	3 244 360	3 383 517	2 946 100	3 446 100	2 760 084	3 446 100	2 744 000	2 894 920.00	3 048 351.00
Contracted Services: Masterplanning	-	-	-	242 500	-	153 960	-	255 000	269 025.00	283 283.00
Contracted Services: Water Loss Programme	-	-	-	-	-	-	-	1 150 000.00	1 213 250.00	1 277 552.00
Sub-Total: Contracted Services	**2 580 800**	**3 244 360**	**3 383 517**	**3 188 600**	**3 446 100**	**2 914 044**	**3 446 100**	**4 149 000**	**4 377 195.00**	**4 609 186.00**
R & M: Buildings, Fences and Sites	7 753	6 609	10 171	10 560	10 560	10 219	10 560	11 000	11 880.00	12 830.00
R & M: Network / Infrastructure: Bulk Services	1 289 212	803 377	1 258 913	2 049 892	2 148 652	1 592 419	2 148 652	2 250 000	2 450 000.00	2 666 000.00
R & M: Water Meters	-	-	-	-	-	-	-	700 000	756 000.00	816 480.00
R & M: Water Loss Programme	-	-	-	-	-	-	-	1 200 000.00	1 296 000.00	1 399 680.00
R & M: Pump Stations	107 021	235 041	329 246	1 152	35 152	1 800	35 152	1 000 000	1 080 000.00	1 166 400.00
R & M: Fleet Miscellaneous	212 272	295 307	67 981	-	10 000	9 410	10 000	-	-	-
R & M: Fleet	-	-	236 134	326 400	316 400	177 128	316 400	365 000	394 200.00	425 736.00
Sub-Total: Repairs and Maintenance	**1 616 258**	**1 340 334**	**1 902 445**	**2 388 004**	**2 520 764**	**1 790 976**	**2 520 764**	**5 526 000**	**5 988 080.00**	**6 487 126.00**
Indigent Grants: Free Basic Water	-	-	-	-	-	152 265	-	400 000.00	448 000.00	501 760.00
Sub-Total: Grants Paid	**-**	**-**	**-**	**-**	**-**	**152 265**	**-**	**400 000.00**	**448 000.00**	**501 760.00**
Depreciation Fixed Assets	5 515 383	5 489 169	6 426 129	6 592 271	6 592 271	4 944 203	6 592 271	7 251 000	7 976 100.00	8 773 710.00
Sub-Total: Depreciation	**5 515 383**	**5 489 169**	**6 426 129**	**6 592 271**	**6 592 271**	**4 944 203**	**6 592 271**	**7 251 000**	**7 976 100.00**	**8 773 710.00**
Provision for Bad Debt	3 000 000	4 000 000	-	5 924 499	5 924 499	4 443 374	5 924 499	19 499 000	19 538 940.00	20 006 666.00
Sub-Total: Contributions to Provisions	**3 000 000**	**4 000 000**	**-**	**5 924 499**	**5 924 499**	**4 443 374**	**5 924 499**	**19 499 000**	**19 538 940.00**	**20 006 666.00**
TOTAL OPERATING EXPENDITURE	**88 844 074**	**98 810 509**	**107 463 939**	**124 772 331**	**129 245 412**	**93 731 451**	**129 245 412**	**155 884 220**	**170 887 409.00**	**187 182 427.00**
Departmental Charges: Electricity	3 419	3 295	45 763	71 825	71 825	387 749	71 825	82 053	92 063.00	103 295.00
Departmental Charges: Water	108 943	209 193	76 177	186 560	186 560	20 361	186 560	211 746	240 395.00	272 921.00
Sub-Total: Departmental Charges	**112 362**	**212 488**	**121 940**	**258 385**	**258 385**	**408 110**	**258 385**	**293 799**	**332 458**	**376 216**
NET OPERATING EXPENDITURE	**88 956 437**	**99 022 997**	**107 585 879**	**125 030 716**	**129 503 797**	**94 139 561**	**129 503 797**	**156 178 019**	**171 219 867.00**	**187 558 643.00**
ACCOUNTING SURPLUS / (DEFICIT)	**28 602 454**	**38 691 608**	**41 049 696**	**39 792 424**	**37 325 082**	**33 044 651**	**37 325 082**	**29 293 770**	**51 297 991.00**	**56 591 696.00**
Accounting Surplus / (Deficit) excl Capital Revenue	25 595 846	29 312 054	40 379 766	34 492 424	33 645 082	31 125 868	33 645 082	27 413 770	34 699 806.00	40 961 807.00
Contributions to Capital Budget										
Contribution to Capital Budget (Capital Replacement Reserve)	-	-	446 057	1 730 000	1 851 240	-	1 851 240	1 680 000	1 700 000.00	1 990 000.00
Contribution to Capital Budget (Grants & Contributions)	3 006 607	9 379 554	669 930	5 300 000	3 190 000	-	3 190 000	1 880 000	16 000 000.00	15 000 000.00
Redemption of External Loans	-	-	-	5 177 386	5 177 387	-	5 177 387	3 814 430	4 312 966.00	4 758 101.00
Offset Depreciation	-	-	-6 426 129	-6 092 271	-6 092 271	-	-6 092 271	-7 251 000	-6 974 700.00	-7 772 470.00
BUDGET SURPLUS/ (DEFICIT)	**25 595 846**	**29 312 054.03**	**46 359 837.92**	**33 677 309.00**	**33 198 726.00**	**33 044 650.92**	**33 198 726.00**	**29 170 340**	**36 259 725.00**	**42 616 065.00**

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

ELECTRICITY

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
INCOME										
Less: Income Foregone - Other	-	-	-140 062.56	-	-	-	-	-	-	-
Sub-Total: Property Rates	**-**	**-**	**-140 062.56**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity: Basic	12 211 095.81	14 707 864.00	15 840 301.31	18 357 854	18 357 854	12 855 204.10	18 357 854.00	20 972 012.00	23 488 653.00	26 307 291.00
Electricity Sales	127 191 004.00	146 223 053.41	161 798 612.59	183 891 162	183 891 162	128 690 565.15	183 891 162.00	210 077 263.00	235 286 535.00	263 520 919.00
Electricity Sales: Pre-paid	46 101 202.02	53 019 329.07	57 435 006.64	62 365 447	62 365 447	45 385 071.66	62 365 447.00	71 246 287.00	79 795 841.00	89 371 342.00
Sub-Total: Electricity Sales	**185 503 302**	**213 950 246**	**235 073 921**	**264 614 463**	**264 614 463**	**186 930 841**	**264 614 463**	**302 295 562.00**	**338 571 029.00**	**379 199 552.00**
Sub-Total: User Charges for Services	**185 503 302**	**213 950 246**	**235 073 921**	**264 614 463**	**264 614 463**	**186 930 841**	**264 614 463**	**302 295 562.00**	**338 571 029.00**	**379 199 552.00**
Development Contributions	-	1 390 090.31	1 237 104.10	1 350 000	1 350 000	53 623.41	1 350 000.00	7 500 000.00	15 500 000.00	4 500 000.00
New Connection Fees (Capex)	-	-	-	3 200 000	1 500 000	-	1 500 000.00	2 000 000.00	2 000 000.00	-
Sub-Total: Public Contributions	**-**	**1 390 090**	**1 237 104**	**4 550 000**	**2 850 000**	**53 623**	**2 850 000**	**9 500 000.00**	**17 500 000.00**	**4 500 000.00**
Public Donations (Capital Infrastru	3 837 377.12	17 022 312.00	-	-	-	-	-	-	-	-
Sub-Total: Public Donations	**3 837 377**	**17 022 312**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Municipal Infrastructure Grant	-	1 400 000.00	-	-	-	-	-	-	-	-
Efficient Energy Demand Manager	-	-	8 999 700.00	-	-	-	-	4 000 000.00	6 000 000.00	10 000 000.00
Sub-Total: National Grants (Capex)	**-**	**1 400 000**	**8 999 700**	**-**	**-**	**-**	**-**	**4 000 000.00**	**6 000 000.00**	**10 000 000.00**
Equitable Share Grant	11 401 103.00	12 385 000.00	13 734 667.00	15 032 796	11 734 979	11 734 979.00	11 734 979.00	16 980 925.00	19 123 989.00	19 123 989.00
Sub-Total: National Grants (Opex)	**11 401 103**	**12 385 000**	**13 734 667**	**15 032 796**	**11 734 979**	**11 734 979**	**11 734 979**	**16 980 925.00**	**19 123 989.00**	**19 123 989.00**
Summary: Operating Transfers	11 401 103	12 385 000	13 734 667	15 032 796	11 734 979	11 734 979	11 734 979	16 980 925.00	19 123 989.00	19 123 989.00
Summary: Capital Transfers (DORA)	-	1 400 000	8 999 700	-	-	-	-	4 000 000.00	6 000 000.00	10 000 000.00
Summary: Capital Revenue	3 837 377	19 812 402	10 236 804	4 550 000	2 850 000	53 623	2 850 000	13 500 000.00	23 500 000.00	14 500 000.00
Sub-Total: Government Grants and Subsidies	**11 401 103**	**13 785 000**	**22 734 367**	**15 032 796**	**11 734 979**	**11 734 979**	**11 734 979**	**20 980 925.00**	**25 123 989.00**	**29 123 989.00**
New Connection Fees (Opex)	2 374 728.49	5 121 941.56	2 101 888.03	-	3 000 000	3 859 642.26	3 000 000.00	3 000 000.00	3 165 000.00	3 332 745.00
Reconnection Fees	2 703 233.55	4 884 522.13	4 833 840.56	5 000 000	5 000 000	4 407 670.91	5 000 000.00	5 250 000.00	5 538 750.00	5 832 304.00
Final Reading Fees	13 708.38	15 715.92	19 657.40	17 000	17 000	13 510.88	17 000.00	17 850.00	18 832.00	19 830.00
Meter Test Fees	-	710.53	750.00	1 000	1 000	-	1 000.00	1 050.00	1 108.00	1 166.00
Sub-Total: Other Income	**5 091 670**	**10 022 890**	**6 956 136**	**5 018 000**	**8 018 000**	**8 280 824**	**8 018 000**	**8 268 900.00**	**8 723 690.00**	**9 186 045.00**
TOTAL OPERATING INCOME	**205 833 452**	**256 170 539**	**265 861 465**	**289 215 259**	**287 217 442**	**207 000 267**	**287 217 442**	**341 045 387**	**389 918 708**	**422 009 586**
Departmental Charges: Electricity	1 166 988.37	3 971 296.25	4 066 558.15	1 746 868	1 746 868	4 235 933.49	1 746 868.00	1 995 623.00	2 239 089.00	2 512 258.00
Departmental Charges: Street Lighting	1 270 714.05	-	-	1 852 589	1 852 589	-337 044.54	1 852 589.00	2 116 398.00	2 374 599.00	2 664 300.00
Sub-Total: Departmental Charges	**2 437 702**	**3 971 296**	**4 066 558**	**3 599 457**	**3 599 457**	**3 898 889**	**3 599 457**	**4 112 021.00**	**4 613 688.00**	**5 176 558.00**
Summary: Operating Income EXCL Capital Revenue	204 433 778	240 329 433	259 691 219	288 264 716	287 966 899	210 845 533	287 966 899	331 657 408.00	371 032 396.00	412 686 144.00
NET OPERATING INCOME	**208 271 155**	**260 141 835**	**269 928 023**	**292 814 716**	**290 816 899**	**210 899 156**	**290 816 899**	**345 157 408.00**	**394 532 396.00**	**427 186 144.00**

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
EXPENDITURE										
Acting Allowance	-	-	-	750 000	460 111	-	460 111	626 881.00	626 881.00	626 881.00
Basic Salaries	6 640 670	7 093 749	5 041 857	8 350 603	8 181 928	5 271 517	8 181 928	9 289 106.00	9 949 453.00	10 745 409.00
Housing Subsidy	55 972	59 220	55 676	77 500	97 500	43 859	97 500	107 500.00	123 500.00	123 500.00
Industrial Council Levy	2 308	3 326	3 626	4 570	4 570	2 753	4 570	4 734.00	4 734.00	4 734.00
Leave Bonus	422 347	452 427	500 415	602 963	568 250	473 212	568 250	685 172.00	762 097.00	823 065.00
Overtime	543 299	463 181	586 558	743 350	800 000	682 368	800 000	800 000.00	800 000.00	800 000.00
Redemption of Leave	8 108	23 998	324 077	35 622	50 000	68 370	50 000	36 855.00	38 035.00	39 478.00
Standby Allowance	205 034	235 175	241 446	360 000	360 000	195 682	360 000	360 000.00	360 000.00	360 000.00
Telephone Allowance	96 500	98 048	114 875	97 200	131 720	82 825	131 720	130 920.00	130 920.00	130 920.00

MDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
Travelling Allowance	381 972	396 046	414 783	433 600	512 000	327 008	512 000	512 000.00	512 000.00	512 000.00
UIF	52 234	59 429	65 321	78 074	78 286	48 601	78 286	86 104.00	88 727.00	91 934.00
Skills Development Levy	-	82 882	94 985	107 788	106 582	72 494	106 582	125 285.00	133 710.00	142 294.00
Group Insurance	16 060	10 688	10 582	29 627	17 159	6 112	17 159	17 914.00	19 168.00	20 702.00
Medical Aid Fund	524 053	599 264	684 406	660 138	660 138	502 013	660 138	1 140 114.00	1 228 114.00	1 228 114.00
Pension Fund	1 120 211	1 193 391	1 313 080	1 539 828	1 494 541	971 657	1 494 541	1 676 392.00	1 813 803.00	1 956 173.00
Sub-Total: Remuneration of Employees	**10 068 767**	**10 770 823**	**9 451 688**	**13 870 863**	**13 522 785**	**8 748 469**	**13 522 785**	**15 598 977.00**	**16 591 142.00**	**17 605 204.00**
Computer Requirements / Services	26 585	4 917	5 330	27 592	27 592	7 650	27 592	27 985.00	29 524.00	31 089.00
Congresses / Professional Meetings	-	-	1 800	1 800	1 800	1 340	1 800	1 831.00	1 932.00	2 034.00
Connections	2 201 520	1 792 825	1 434 351	3 022 271	1 022 271	597 288	1 022 271	2 895 000.00	3 054 225.00	3 216 099.00
Disconnections and Reconnections	-	-	4 992	975	975	-	975	992.00	1 047.00	1 102.00
Fuel Miscellaneous	375 836	416 805	107 891	-	-	-	-	-	-	-
Fleet - Fuel	-	-	419 042	322 214	622 214	319 439	622 214	660 060.00	696 363.00	733 271.00
Fleet - Oil	-	-	7 298	3 002	3 002	-	3 002	3 053.00	3 221.00	3 392.00
Fuel Miscellaneous	-	-	6 580	51 467	51 467	6 079	51 467	54 040.00	57 012.00	60 034.00
License Fees	152 599	140 404	33 828	195 317	195 317	18 403	195 317	197 825.00	208 705.00	219 767.00
Marketing / Promotions / Advertisements	5 696	19 086	35 094	-	30 000	22 425	30 000	-	-	-
Membership Fees	-	-	4 581	-	-	-	-	-	-	-
Occupational Safety	19 075	30 149	11 818	20 371	20 371	1 245	20 371	20 265.00	21 380.00	22 513.00
Non Capital Assets	53 821	4 255	26 998	54 653	37 653	8 700	37 653	55 005.00	58 030.00	61 106.00
Rental	15 596	11 348	18 812	27 500	29 500	21 981	29 500	28 950.00	30 542.00	32 161.00
Stationery / Printing / Binding	10 403	16 258	9 320	17 383	17 383	4 745	17 383	17 370.00	18 325.00	19 297.00
Stores and Materials	37 563	40 905	76 228	101 388	101 388	49 713	101 388	102 290.00	107 916.00	113 635.00
Telecommunications	19 239	31 992	31 001	31 198	36 198	26 468	36 198	36 670.00	38 687.00	40 737.00
Tracking	33 349	33 048	32 511	43 872	58 872	31 022	58 872	61 760.00	65 157.00	68 610.00
Uniforms / Protective Clothing	108 253	130 349	96 987	136 490	136 490	128 294	136 490	137 995.00	145 585.00	153 301.00
Skills Development Levy	73 984	-	-	-	-	-	-	-	-	-
Sub-Total: General Expenditure	**3 133 520**	**2 672 342**	**2 364 462**	**4 057 493**	**2 392 493**	**1 244 794**	**2 392 493**	**4 301 091.00**	**4 537 651.00**	**4 778 148.00**
Purchase of Electricity	138 950 910	155 477 814	168 068 806	190 462 234	193 295 312	139 222 332	193 295 312	220 500 000.00	250 370 000.00	295 561 800.00
Sub-Total: Bulk Purchases	**138 950 910**	**155 477 814**	**168 068 806**	**190 462 234**	**193 295 312**	**139 222 332**	**193 295 312**	**220 500 000.00**	**250 370 000.00**	**295 561 800.00**
Interest: External Borrowings	2 526 250	2 326 464	3 958 575	2 933 828	2 933 828	2 158 017	2 933 828	3 843 855.00	3 506 332.00	3 144 529.00
Sub-Total: Interest External Borrowings	**2 526 250**	**2 326 464**	**3 958 575**	**2 933 828**	**2 933 828**	**2 158 017**	**2 933 828**	**3 843 855.00**	**3 506 332.00**	**3 144 529.00**
Contracted Services: General	3 038 785	3 284 728	3 872 139	3 774 000	5 954 000	3 952 275	5 954 000	3 935 680.00	4 152 142.00	4 372 206.00
Contracted Services: Masterplanning	-	-	-	485 000	485 000	-	485 000	511 000.00	539 105.00	567 678.00
Sub-Total: Contracted Services	**3 038 785**	**3 284 728**	**3 872 139**	**4 259 000**	**6 439 000**	**3 952 275**	**6 439 000**	**4 446 680.00**	**4 691 247.00**	**4 939 884.00**
R & M: Buildings, Fences and Sites	43 857	97 458	84 551	192 000	192 000	154 121	192 000	215 000.00	232 200.00	250 776.00
R & M: Network / Infrastructure: Bulk Services	2 072 550	3 271 896	2 950 712	3 372 000	3 388 100	2 245 341	3 388 100	4 000 000.00	4 360 000.00	4 748 800.00
R & M: Network / Infrastructure: Replace Rotten Poles	-	-	-	240 000	143 900	143 822	143 900	268 000.00	289 440.00	312 595.00
R & M: Tree Cutting	-	-	-	-	-	-	-	900 000.00	972 000.00	1 049 760.00
R & M: Furniture	803	-	3 125	4 800	4 800	150	4 800	5 376.00	5 806.00	6 270.00
R & M: Fleet Miscellaneous	246 583	286 152	36 968	-	100 000	46 249	100 000	-	-	-
R & M: Fleet	-	-	181 990	305 280	285 280	157 230	285 280	341 000.00	368 280.00	397 742.00
Sub-Total: Repairs and Maintenance	**2 363 793**	**3 655 507**	**3 257 347**	**4 114 080**	**4 114 080**	**2 746 912**	**4 114 080**	**5 729 376.00**	**6 227 726.00**	**6 765 943.00**
Eskom FBE Payments	15 154	11 653	17 252	34 674	34 674	10 957	34 674	39 000.00	43 680.00	48 922.00
Indigent Grants: Free Basic Electricity	-	-	-	1 840 000	1 840 000	336 162	1 840 000	2 073 000.00	2 321 760.00	2 600 371.00
Sub-Total: Grants Paid	**15 154**	**11 653**	**17 252**	**1 874 674**	**1 874 674**	**347 119**	**1 874 674**	**2 112 000.00**	**2 365 440.00**	**2 649 293.00**

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
Depreciation Fixed Assets	32 358 809	52 018 745	51 748 960	55 718 553	55 718 553	41 788 915	55 718 553	61 290 000.00	67 419 000.00	74 160 900.00
Sub-Total: Depreciation	**32 358 809**	**52 018 745**	**51 748 960**	**55 718 553**	**55 718 553**	**41 788 915**	**55 718 553**	**61 290 000.00**	**67 419 000.00**	**74 160 900.00**
Provision for Bad Debt	2 200 000	5 000 000	-	11 111 519	11 111 519	8 333 639	11 111 519	15 114 000.00	16 020 840.00	17 142 299.00
Sub-Total: Contributions to Provisions	**2 200 000**	**5 000 000**	**-**	**11 111 519**	**11 111 519**	**8 333 639**	**11 111 519**	**15 114 000.00**	**16 020 840.00**	**17 142 299.00**
TOTAL OPERATING EXPENDITURE	**194 655 988**	**235 218 076**	**242 739 228**	**288 402 244**	**291 402 244**	**208 542 474**	**291 402 244**	**332 935 979.00**	**371 729 378.00**	**426 748 000.00**
Departmental Charges: Electricity	38 536	69 581	63 162	121 264	121 264	98 469	121 264	138 532.00	155 433.00	174 396.00
Departmental Charges: Sewerage	-	-	-0	-	-	-	-	-	-	-
Departmental Charges: Water	-	-	0	-	-	-	-	-	-	-
Departmental Charges: Refuse	-	-	-0	-	-	-	-	-	-	-
Departmental Charges: Street Lighting	1 270 714	1 677 408	1 732 964	1 802 589	1 802 589	536 947	1 802 589	2 059 278.00	2 310 510.00	2 592 392.00
Sub-Total: Departmental Charges	**1 309 250**	**1 746 988**	**1 796 125**	**1 923 853**	**1 923 853**	**635 416**	**1 923 853**	**2 197 810**	**2 465 943**	**2 766 788**
NET OPERATING EXPENDITURE	**195 965 238**	**236 965 065**	**244 535 354**	**290 326 097**	**293 326 097**	**209 177 890**	**293 326 097**	**335 133 789.00**	**374 195 321.00**	**429 514 788.00**
ACCOUNTING SURPLUS / (DEFICI	**12 305 917**	**23 176 771**	**25 392 669**	**2 488 619**	**-2 509 198**	**1 721 266**	**-2 509 198**	**10 023 619.00**	**20 337 075.00**	**-2 328 644.00**
Accounting Surplus / (Deficit) excl Capital Revenue	8 468 540	3 364 368	15 155 865	-2 061 381	-5 359 198	1 667 643	-5 359 198	-3 476 381.00	-3 162 925.00	-16 828 644.00
Contributions to Capital Budget										
Contribution to Capital Budget (Capital Replacement Reserve)	-	-	1 630 923	4 810 000	3 640 388	-	3 640 388	400 000.00	1 500 000.00	500 000.00
Contribution to Capital Budget (Grants & Contributions)	3 837 377	19 812 402	10 236 804	4 550 000	2 850 000	-	2 850 000	13 500 000.00	23 500 000.00	14 500 000.00
Redemption of External Loans	-	-	-	3 332 300	3 332 300	-	3 332 300	3 815 041.00	3 623 426.00	3 985 227.00
Offset Depreciation	-	-	-51 748 960	-55 218 553	-55 218 553	-	-55 218 553	-60 030 000.00	-64 233 000.00	-69 056 000.00
BUDGET SURPLUS/ (DEFICIT)	**8 468 540**	**3 364 368.32**	**65 273 902.87**	**45 014 872.00**	**42 886 667.00**	**1 721 266.16**	**42 886 667.00**	**52 338 578.00**	**55 946 649.00**	**47 742 129.00**



MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

ENGINEERING ADMIN

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
INCOME										
Municipal Infrastructure Grant	-	-	-	20 000	13 859	13 859.00	13 859.00	-	-	-
Sub-Total: National Grants (Capex)	**-**	**-**	**-**	**20 000**	**13 859**	**13 859**	**13 859**	**-**	**-**	**-**
Municipal Infrastructure Grant	868 311.45	1 000 000.00	1 100 000.00	1 150 000	1 150 000	1 150 000.00	1 150 000.00	1 250 000	1 375 000.00	1 996 000.00
EPWP Grant	236 628.00	-	254 778.00	270 000	270 000	270 000.00	270 000.00	462 000	-	-
Sub-Total: National Grants (Opex)	**1 104 939**	**1 000 000**	**1 354 778**	**1 420 000**	**1 420 000**	**1 420 000**	**1 420 000**	**1 712 000**	**1 375 000.00**	**1 996 000.00**
Summary: Operating Transfers	1 104 939	1 000 000	1 354 778	1 420 000	1 420 000	1 420 000	1 420 000	1 712 000	1 375 000.00	1 996 000.00
Summary: Capital Transfers (DORA)	-	-	-	20 000	13 859	13 859	13 859	-	-	-
Summary: Capital Revenue	-	-	-	20 000	13 859	13 859	13 859	-	-	-
Sub-Total: Government Grants and Subsidies	**1 104 939**	**1 000 000**	**1 354 778**	**1 440 000**	**1 433 859**	**1 433 859**	**1 433 859**	**1 712 000**	**1 375 000.00**	**1 996 000.00**
Gain on Disposal of Assets	105 669.17	-	-	-	-	-	-	-	-	-
Sub-Total: Gains on Disposal of Assets	**105 669**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL OPERATING INCOME	**1 210 609**	**1 000 000**	**1 354 778**	**1 440 000**	**1 433 859**	**1 433 859**	**1 433 859**	**1 712 000**	**1 375 000**	**1 996 000**
Summary: Operating Income EXCL Capital Revenue	1 210 609	1 000 000	1 354 778	1 420 000	1 420 000	1 420 000	1 420 000	1 712 000	1 375 000.00	1 996 000.00
NET OPERATING INCOME	**1 210 609**	**1 000 000**	**1 354 778**	**1 440 000**	**1 433 859**	**1 433 859**	**1 433 859**	**1 712 000**	**1 375 000.00**	**1 996 000.00**

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
EXPENDITURE										
Acting Allowance	-	-	-	10 000	10 000	-	10 000	10 000	10 000.00	10 000.00
Basic Salaries	3 183 580	3 443 334	2 024 363	5 023 862	5 184 871	2 596 175	5 184 871	7 238 432	7 625 228.00	8 235 246.00
Housing Subsidy	24 664	26 274	32 690	30 000	32 500	22 275	32 500	72 000	80 000.00	80 000.00
Industrial Council Levy	701	1 071	1 048	1 632	1 714	915	1 714	1 958	1 877.00	1 877.00
Leave Bonus	285 294	285 499	156 022	203 317	164 316	129 878	164 316	291 565	332 031.00	355 381.00
Redemption of Leave	13 619	20 395	116 725	38 729	15 358	4 302	15 358	41 787	44 712.00	48 289.00
Telephone Allowance	47 000	48 000	56 919	68 400	68 400	43 237	68 400	74 400	74 400.00	74 400.00
Travelling Allowance	419 359	433 907	459 383	543 700	628 000	451 180	628 000	693 000	693 000.00	693 000.00
UIF	18 944	22 346	4 378	30 924	32 235	-36 516	32 235	42 321	41 574.00	42 731.00
Skills Development Levy	-	46 452	47 980	62 019	63 873	41 570	63 873	90 371	93 511.00	99 015.00
Group Insurance	12 468	13 912	14 661	12 441	12 441	12 175	12 441	13 424	14 363.00	15 512.00
Medical Aid Fund	214 991	212 255	222 624	267 630	267 630	164 689	267 630	527 991	483 991.00	483 991.00
Pension Fund	587 568	675 276	642 050	843 856	833 536	527 606	833 536	1 077 931	1 088 214.00	1 150 139.00
Sub-Total: Remuneration of Employees	**4 808 188**	**5 228 721**	**3 778 842**	**7 136 510**	**7 314 874**	**3 957 487**	**7 314 874**	**10 175 180**	**10 582 901.00**	**11 289 581.00**
Computer Requirements / Services	37 199	12 561	14 738	27 592	27 592	7 815	27 592	27 985	29 524.00	31 089.00
Congresses / Professional Meetings	37 681	37 451	38 831	57 521	57 521	18 489	57 521	96 500	101 808.00	107 203.00
Fleet - E-toll	-	-	-	60 000	60 000	-	60 000	59 830	63 121.00	66 466.00
Entertainment	41 979	41 702	48 563	39 500	39 500	34 729	39 500	49 800	52 539.00	55 324.00
License Fees	501	-	-	-	-	-	-	-	-	-
Marketing / Promotions / Advertisements	26 062	9 888	9 320	-	-	-	-	-	-	-
Membership Fees	3 447	3 785	3 802	3 992	3 992	1 936	3 992	7 720	8 145.00	8 576.00
Occupational Safety	1 567	3 026	749	1 930	1 930	214	1 930	1 963	2 071.00	2 181.00
Periodicals / Reference Books / Magazines	-	769	1 660	2 328	2 328	-	2 328	2 368	2 498.00	2 631.00
Postage	136	615	157	1 004	1 004	-	1 004	1 021	1 077.00	1 134.00
Public Driver Permit (PDP)	-	-	768	38 248	28 822	7 318	28 822	38 600	40 723.00	42 881.00
Non Capital Assets	30 151	8 109	31 648	73 052	73 052	6 023	73 052	73 340	77 374.00	81 475.00
Rental	-	28 478	49 390	70 000	70 000	43 886	70 000	70 445	74 319.00	78 258.00
Stationery / Printing / Binding	21 719	30 738	31 785	33 546	33 546	18 257	33 546	33 775	35 633.00	37 521.00
Stores and Materials	6 452	4 524	7 391	13 521	13 521	8 111	13 521	13 510	14 253.00	15 008.00
Telecommunications	83 635	77 428	69 072	85 793	85 793	58 660	85 793	86 850	91 627.00	96 483.00
Uniforms / Protective Clothing	3 148	1 279	14 529	15 849	15 849	3 894	15 849	15 440	16 289.00	17 153.00
Skills Development Levy	41 832	-	-	-	-	-	-	-	-	-
Sub-Total: General Expenditure	**335 508**	**260 354**	**322 403**	**523 876**	**514 450**	**209 333**	**514 450**	**579 147**	**611 001.00**	**643 383.00**
Interest: External Borrowings	566 488	555 335	1 401 848	1 726 509	1 726 509	830 406	1 726 509	17 763	20 028.00	15 451.00
Sub-Total: Interest External Borrowings	**566 488**	**555 335**	**1 401 848**	**1 726 509**	**1 726 509**	**830 406**	**1 726 509**	**17 763**	**20 028.00**	**15 451.00**
Contracted Services: General	532 428	65 370	82 926	92 150	32 150	25 791	32 150	98 000	103 390.00	108 870.00
Contracted Services: MIG	868 311	925 731	1 057 396	1 111 000	1 111 000	803 262	1 111 000	1 250 000	1 318 750.00	1 388 644.00
Contracted Services: EPWP	-	384 261	528 421	270 000	270 000	122 956	270 000	-	-	-
Sub-Total: Contracted Services	**1 400 740**	**1 375 362**	**1 668 743**	**1 473 150**	**1 413 150**	**952 010**	**1 413 150**	**1 348 000**	**1 422 140.00**	**1 497 514.00**
R & M: Buildings, Fences and Sites	17 066	99 400	59 498	62 400	62 400	56 723	62 400	3 295 000	3 598 600.00	3 926 488.00
R & M: EPWP	-	-	-	-	-	-	-	299 000	321 720.00	346 258.00
R & M: Furniture	2 099	3 350	10 217	17 280	17 280	-	17 280	19 000	20 520.00	22 162.00
Sub-Total: Repairs and Maintenance	**19 165**	**102 750**	**69 716**	**79 680**	**79 680**	**56 723**	**79 680**	**3 613 000**	**3 940 840.00**	**4 294 908.00**
Depreciation Fixed Assets	308 355	375 057	386 764	920 593	920 593	690 445	920 593	1 013 000	1 114 300.00	1 225 730.00
Sub-Total: Depreciation	**308 355**	**375 057**	**386 764**	**920 593**	**920 593**	**690 445**	**920 593**	**1 013 000**	**1 114 300.00**	**1 225 730.00**
TOTAL OPERATING EXPENDITURE	**7 438 444**	**7 897 578**	**7 628 316**	**11 860 318**	**11 969 256**	**6 696 404**	**11 969 256**	**16 746 090**	**17 691 210.00**	**18 966 567.00**

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
NET OPERATING EXPENDITURE	**7 438 444**	**7 897 578**	**7 628 316**	**11 860 318**	**11 969 256**	**6 696 404**	**11 969 256**	**16 746 090**	**17 691 210.00**	**18 966 567.00**
ACCOUNTING SURPLUS / (DEFICIT)	**-6 227 836**	**-6 897 578**	**-6 273 538**	**-10 420 318**	**-10 535 397**	**-5 262 545**	**-10 535 397**	**-15 034 090**	**-16 316 210.00**	**-16 970 567.00**
Accounting Surplus / (Deficit) excl Capital Revenue	-6 227 836	-6 897 578	-6 273 538	-10 440 318	-10 549 256	-5 276 404	-10 549 256	-15 034 090	-16 316 210.00	-16 970 567.00
Contributions to Capital Budget										
Contribution to Capital Budget (Capital Replacement Reserve)	-	-	-	100 000	100 000	-	100 000	400 000	350 000.00	300 000.00
Contribution to Capital Budget (Grants & Contributions)	-	-	-	20 000	14 021	-	14 021	-	-	-
Redemption of External Loans	-	-	-	1 148 271	1 148 271	-	1 148 271	30 043	43 713.00	48 290.00
Offset Depreciation	-	-	-386 764	-920 593	-920 593	-	-920 593	-1 013 000	-1 114 000.00	-1 225 000.00
BUDGET SURPLUS/ (DEFICIT)	**-6 227 836**	**-6 897 578.49**	**-5 886 774.14**	**-10 767 996.00**	**-10 877 096.00**	**-5 262 544.76**	**-10 877 096.00**	**-14 451 133**	**-15 595 923.00**	**-16 093 857.00**

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

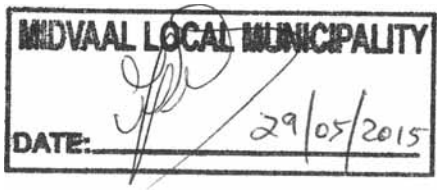
MDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

SAVANNA CITY

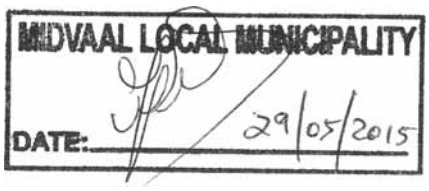
FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
INCOME										
Property Rates: Commercial	-	-	-	10 128 853.00	2 532 214.00	-	2 532 214.00	-	-	-
Property Rates: Residential	-	-	-	-	-	-	-	4 481 689.00	4 840 224.00	5 227 442.00
Less: Income Foregone - Ass Rates Residential Rebate (first R75 000)	-	-	-	-3 219 678	-	-	-	-2 510 721.00	-2 711 579.00	-2 928 505.00
Less: Income Foregone - Ass Rates Res Improvements Rebate (46,5%)	-	-	-	-2 418 211	-	-	-	-689 778.00	-744 960.00	-804 557.00
Sub-Total: Property Rates								**1 281 190.00**	**1 383 685.00**	**1 494 380.00**
Electricity: Basic	-	-	-	2 302 603	575 651	-	575 651.00	1 494 882.00	1 674 268.00	1 875 180.00
Electricity Sales: Pre-paid	-	-	-	6 771 317	1 692 830	-	1 692 830.00	8 214 686.00	9 200 448.00	10 304 502.00
Sub-Total: Electricity Sales								**9 709 568.00**	**10 874 716.00**	**12 179 682.00**
Refuse Removal: General	-	-	-	464 270	116 068	-	116 068.00	2 108 264.00	2 276 925.00	2 459 079.00
Sub-Total: Refuse Removal	**-**	**-**	**-**	**464 270**	**116 068**	**-**	**116 068**	**2 108 264.00**	**2 276 925.00**	**2 459 079.00**
Sewerage: Additional	-	-	-	271 406	67 852	-	67 852.00	1 205 420.00	1 301 854.00	1 406 002.00
Sewerage: Basic	-	-	-	247 472	61 868	-	61 868.00	1 243 224.00	1 342 682.00	1 450 097.00
Sub-Total: Sewerage								**2 448 644.00**	**2 644 536.00**	**2 856 099.00**
Water: Basic	-	-	-	368 941	92 236	-	92 236.00	661 788.00	741 203.00	830 147.00
Water Sales	-	-	-	1 973 028	493 257	-	493 257.00	6 269 967.00	7 022 363.00	7 865 047.00
Less: Income Foregone	-	-	-	-803 786	-	-	-	-2 089 989.00	-2 340 788.00	-2 621 683.00
Sub-Total: Water Sales								**4 841 766.00**	**5 422 778.00**	**6 073 511.00**
Sub-Total: User Charges for Services								**19 108 242.00**	**21 218 955.00**	**23 568 371.00**
Other Cash Donations and Contributions	-	-	-	-	4 113 226	1 139 388.33	4 113 226.00	2 118 295.00	4 111 743.00	6 161 817.00
Other Cash Donations and Contributions (Capex)	-	-	-	-	-	-	-	3 347 000.00	12 848 000.00	11 965 000.00
Sub-Total: Public Donations	**-**	**-**	**-**	**-**	**4 113 226**	**1 139 388**	**4 113 226**	**5 465 295.00**	**16 959 743.00**	**18 126 817.00**
Sundry Income	-	-	-	343 386	483 606	-	483 606.00	522 294.00	551 020.00	580 224.00
Building Plan Fees	-	-	-	-	15 876	25 471.93	15 876.00	68 584.00	72 356.00	76 191.00
Planning Fees	-	-	-	-	-	14 850.00	-	-	-	-
Sub-Total: Other Income								**590 878.00**	**623 376.00**	**656 415.00**
TOTAL OPERATING INCOME								**26 445 605.00**	**40 185 759**	**43 845 983**
Summary: Operating Income EXCL Capital Revenue	-	-	-	-	-	-	-	26 445 605.00	40 185 759.00	43 845 983.00
NET OPERATING INCOME								**26 445 605.00**	**40 185 759.00**	**43 845 983.00**

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
EXPENDITURE										
Basic Salaries	-	-	-	2 609 339	2 291 197	1 181 180	2 291 197	5 601 169.00	11 158 825.00	13 295 571.00
Housing Subsidy	-	-	-	12 000	26 000	10 440	26 000	88 000.00	176 000.00	176 000.00
Industrial Council Levy	-	-	-	327	982	142	982	2 865.00	5 322.00	6 224.00
Leave Bonus	-	-	-	76 095	69 260	167 377	69 260	136 550.00	842 654.00	1 013 737.00
Telephone Allowance	-	-	-	34 000	167 400	22 000	167 400	183 000.00	218 400.00	218 400.00
Travelling Allowance	-	-	-	245 000	234 000	215 112	234 000	374 000.00	734 000.00	734 000.00
UIF	-	-	-	8 952	23 670	4 897	23 670	45 927.00	98 825.00	116 766.00
Skills Development Levy	-	-	-	23 805	27 879	9 484	27 879	65 763.00	138 955.00	162 033.00
Group Insurance	-	-	-	4 595	4 595	-	4 595	-	-	-
Medical Aid Fund	-	-	-	-	-	41 209	-	193 534.00	765 615.00	765 615.00
Pension Fund	-	-	-	184 388	262 266	90 332	262 266	886 231.00	1 878 070.00	2 252 243.00
Sub-Total: Remuneration of Employees	**-**	**-**	**-**	**3 198 501**	**3 107 249**	**1 742 173**	**3 107 249**	**7 577 039.00**	**16 016 666.00**	**18 740 589.00**
Audit Fees	-	-	-	30 000	30 000	-	30 000	29 915.00	31 560.00	33 233.00
Bank Charges	-	-	-	45 665	45 665	-	45 665	45 355.00	47 850.00	50 386.00
Congresses / Professional Meetings	-	-	-	16 000	16 000	15 739	16 000	15 440.00	16 289.00	17 153.00
Fleet - Fuel	-	-	-	351 784	251 454	-	251 454	266 340.00	280 989.00	295 881.00
Entertainment	-	-	-	2 000	2 000	671	2 000	6 000.00	6 330.00	6 665.00
Legal Expenses	-	-	-	50 000	50 000	-	50 000	50 180.00	52 940.00	55 746.00
Occupational Safety	-	-	-	8 795	3 014	-	3 014	3 054.00	3 222.00	3 393.00
Social Services Programme	-	-	-	60 000	60 000	-	60 000	60 795.00	64 139.00	67 538.00
Non Capital Assets	-	-	-	-	-	-	-	810 000.00	20 000.00	50 000.00
Stationery / Printing / Binding	-	-	-	17 329	17 329	4 254	17 329	100 000.00	105 500.00	111 092.00
Telecommunications	-	-	-	22 866	22 866	1 044	22 866	23 160.00	24 434.00	25 729.00
Training	-	-	-	30 000	20 000	-	20 000	20 265.00	21 380.00	22 513.00
Uniforms / Protective Clothing	-	-	-	500	500	398	500	1 000.00	1 055.00	1 111.00
Insurance - Premiums	-	-	-	70 357	70 357	-	70 357	70 445.00	74 319.00	78 258.00
Sub-Total: General Expenditure								**1 501 949.00**	**750 007.00**	**818 698.00**
Purchase of Electricity	-	-	-	3 711 464	927 866	-	927 866	5 855 522.00	6 675 295.00	7 609 836.00
Purchase of Water	-	-	-	1 355 701	338 926	-	338 926	1 687 392.00	1 889 879.00	2 116 665.00
Sub-Total: Bulk Purchases								**7 542 914.00**	**8 565 174.00**	**9 726 501.00**
Contracted Services: General	-	-	-	1 300 000	1 300 000	-	1 300 000	1 337 700.00	1 411 274.00	1 486 071.00
Contracted Services: Grass Cutting	-	-	-	351 784	301 668	-	301 668	316 000.00	333 380.00	351 049.00

FINANCIAL PERIOD	F-03 2011/2012 AUDITED ACTUAL	F-02 2012/2013 AUDITED ACTUAL	F-01 2013/2014 AUDITED ACTUAL	F00 2014/2015 ORG BUDGET	F00 2014/2015 ADJ BUDGET	F00 2014/2015 ACTUAL YTD (Mar)	F00 2014/2015 PROJECTION	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
Sub-Total: Contracted Services								**1 653 700.00**	**1 744 654.00**	**1 837 120.00**
R & M: Network / Infrastructure: Bulk Services	-	-	-	300 000	300 000	-	300 000	600 000.00	648 000.00	699 840.00
R & M: Network / Infrastructure: Tarred Roads	-	-	-	100 000	100 000	-	100 000	200 000.00	216 000.00	233 280.00
R & M: IT Equipment and Back-ups	-	-	-	1 000	1 000	-	1 000	1 050.00	1 134.00	1 225.00
Sub-Total: Repairs and Maintenance	**-**	**-**	**-**	**401 000**	**401 000**	**-**	**401 000**	**801 050.00**	**865 134.00**	**934 345.00**
Indigent Grants: Additional Assessment Rates	-	-	-	-	-	-	-	42 525.00	45 927.00	49 601.00
Indigent Grants: Free Basic Electricity	-	-	-	1 169 641	292 411	-	292 411	1 338 000.00	1 498 560.00	1 678 387.00
Indigent Grants: Free Basic Water	-	-	-	-	-	-	-	143 438.00	160 651.00	179 929.00
Sub-Total: Grants Paid	**-**	**-**	**-**	**1 169 641**	**292 411**	**-**	**292 411**	**1 523 963.00**	**1 705 138.00**	**1 907 917.00**
Depreciation Fixed Assets	-	-	-	673 100	673 100	504 825	673 100	740 000.00	814 000.00	895 400.00
Sub-Total: Depreciation								**740 000.00**	**814 000.00**	**895 400.00**
Provision for Bad Debt	-	-	-	1 293 114	323 279	242 459	323 279	1 479 000.00	1 567 740.00	1 677 482.00
Sub-Total: Contributions to Provisions	**-**	**-**	**-**	**1 293 114**	**323 279**	**242 459**	**323 279**	**1 479 000.00**	**1 567 740.00**	**1 677 482.00**
TOTAL OPERATING EXPENDITURE	**-**	**-**	**-**	**6 062 256**	**4 123 939**	**1 984 632**	**4 123 939**	**22 819 615.00**	**32 028 513**	**36 538 052**
Departmental Charges: Electricity	-	-	-	50 000	50 000	-	50 000	57 120.00	64 089.00	71 907.00
Departmental Charges: Sewerage	-	-	-	50 000	50 000	-	50 000	54 000.00	58 320.00	62 986.00
Departmental Charges: Water	-	-	-	50 000	50 000	-	50 000	56 750.00	64 428.00	73 145.00
Departmental Charges: Refuse	-	-	-	800 000	50 000	-	50 000	54 000.00	58 320.00	62 986.00
Departmental Charges: Street Lighting	-	-	-	50 000	50 000	-	50 000	57 120.00	64 089.00	71 907.00
Sub-Total: Departmental Charges								**278 990.00**	**309 246**	**342 931**
NET OPERATING EXPENDITURE								**23 098 605.00**	**32 337 759.00**	**36 880 983.00**
ACCOUNTING SURPLUS / (DEFICIT)								**3 347 000.00**	**7 848 000**	**6 965 000**
Accounting Surplus / (Deficit) excl Capital Revenue	-	-	-	-	-	-	-	3 347 000.00	7 848 000.00	6 965 000.00
Contributions to Capital Budget										
Contribution to Capital Budget (Capital Replacement Reserve)	-	-	-	1 370 000	1 740 000	-	1 740 000	-	-	-
Contribution to Capital Budget (Grants & Contributions)	-	-	-	-	-	-	-	3 347 000.00	12 848 000.00	11 965 000.00
BUDGET SURPLUS/ (DEFICIT)								**-**	**-5 000 000.00**	**-5 000 000.00**



Annexure B1



MIDVAAL LOCAL MUNICIPALITY

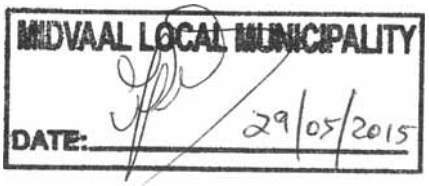
TOTAL CAPITAL BUDGET

Capital Expenditure per Department	F-03 2011/2012 ACTUAL	F-02 2012/2013 ACTUAL	F-01 2013/14 ACTUAL	F00 2014/15 ORG BUDGET	F00 2014/15 ADJ BUDGET	F00 2014/15 ACTUAL (Mar)	F00 2014/15 PROJECTED	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
Council	475 967		550 195	265 000	239 724	9 034	239 724	-	-	-
Municipal Manager	-		80 493				-			
Savanna City				1 370 000	1 740 000	530 933	1 740 000	3 347 000	12 848 000	11 965 000
Corporate Services	1 092 804	1 512 620	2 084 294	2 148 000	2 771 720	923 832	2 771 720	1 180 000	1 410 000	910 000
Development and Planning	170 073		36 214	125 000	121 541	53 224	121 541	-	50 000	750 000
Financial Services	-	31 101	214 446	140 000	125 040	73 771	125 040	300 000	75 000	75 000
Community Services	8 847 552	5 313 954	13 536 729	12 724 000	13 950 103	9 825 121	13 950 103	15 700 000	9 280 000	5 570 000
Protection Services	2 600 930	2 261 143	1 206 928	2 106 000	2 004 090	1 166 711	2 004 090	2 640 000	4 000 000	-
Engineering Services	29 269 455	89 010 816	68 462 249	63 513 545	52 931 472	30 274 432	52 931 472	68 623 000	48 351 000	45 640 000
Total Expenditure	**42 456 781**	**98 129 634**	**86 171 548**	**82 391 545**	**73 883 690**	**42 857 058**	**73 883 690**	**91 790 000**	**76 014 000**	**64 910 000**

Capital Expenditure	F-03 2011/2012 ACTUAL	F-02 2012/2013 ACTUAL	F-01 2013/14 ACTUAL	F00 2014/15 ORG BUDGET	F00 2014/15 ADJ BUDGET	F00 2014/15 ACTUAL (Mar)	F00 2014/15 PROJECTED	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
CRR	5 502 642	9 855 396	13 501 234	14 986 545	16 321 781	6 302 261	16 321 781	5 670 000	6 505 000	5 645 000
CRR (Carry Over)				-	1 747 095	1 681 066	1 747 095			
Savanna (UMG)								3 347 000	12 848 000	11 965 000
Network Connections				7 350 000	2 350 000	499 708	2 350 000	2 000 000	2 000 000	-
MIG	21 253 368	26 711 000	26 399 741	28 705 000	28 686 000	17 537 888	28 686 000	29 563 000	30 551 000	31 600 000
Grants Other	9 932 212	2 736 893	9 283 640	2 550 000	1 686 000	487 178	1 686 000	1 300 000	1 410 000	-
DAC Grant								2 300 000	700 000	600 000
EEDSM Grant								-	-	-
INEP								4 000 000	6 000 000	10 000 000
HP	1 687 050	1 357 564	7 473 013	6 200 000	4 796 185	4 196 534	4 796 185	13 110 000	-	-
External Loans	244 132	1 754 384	28 445 704	8 800 000	12 016 629	9 004 650	12 016 629	18 300 000	-	-
External Loans (Carry Over)				9 400 000	3 350 000	2 999 713	3 350 000	4 200 000	-	-
Public Donations	3 837 377	55 714 397		1 200 000	1 430 000	-	1 430 000	-	-	-
Developer Contributions			1 068 216	3 200 000	1 500 000	148 060	1 500 000	8 000 000	16 000 000	5 100 000
Total Expenditure	**42 456 781**	**98 129 634**	**86 171 548**	**82 391 545**	**73 883 690**	**42 857 058**	**73 883 690**	**91 790 000**	**76 014 000**	**64 910 000**

MIDVAAL LOCAL MUNICIPALITY
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Annexure B2



CAPITAL BUDGET: 2015/2016 - 2017/2018

Internal Funding	**5 670 000**	**6 505 000**	**5 645 000**	**4 220 000**	**3 305 000**
External Loans	**35 610 000**	**-**	**-**	**-**	**-**
Grants and Contributions	**50 510 000**	**69 509 000**	**59 265 000**	**38 490 000**	**34 475 000**
Total Capital Budget	**91 790 000**	**76 014 000**	**64 910 000**	**42 710 000**	**37 780 000**

FINANCIAL PERIOD	SOURCE OF FUNDING	F01 Final Budget 2015/16	F02 Indicative 2016/17	F03 Indicative 2017/18	F04 Indicative 2018/19	F05 Indicative 2019/20
SAVANNA CITY						
Departmental Capital Projects						
1 X Depot Building (Board room, Kitchen, Office, Change room and Ablutions (Male and Female), 8 X Carport, Storeroom, Fenced with electric gate and alarm)	Public Donations (UMG)	700 000	7 000 000	8 000 000	3 000 000	-
1 X LDV and Trailer	Public Donations (UMG)	200 000	-	300 000	-	-
Brushcutters	Public Donations (UMG)	30 000	-	30 000	30 000	30 000
Buy Back Centre	Public Donations (UMG)	-	4 500 000	-	-	-
Chainsaws	Public Donations (UMG)	12 000	13 000	-	15 000	-
Computer hardware	Public Donations (UMG)	-	20 000	20 000	20 000	20 000
Development of Parks	Public Donations (UMG)	300 000	500 000	600 000	700 000	800 000
Equipment	Public Donations (UMG)	-	-	-	-	-
Furniture	Public Donations (UMG)	-	40 000	40 000	40 000	50 000
Informal Trading Facilities	Public Donations (UMG)	200 000	500 000	500 000	500 000	500 000
Kudus	Public Donations (UMG)	20 000	40 000	40 000		40 000
Mini Transfer	Public Donations (UMG)	-	200 000	1 000 000	1 000 000	-
Motor vehicles	Public Donations (UMG)	-	-	-	-	-
REL Compactor	Public Donations (UMG)	1 500 000	-	-	-	-
Skip Bins	Public Donations (UMG)	-	-	500 000	-	-
Slasher	Public Donations (UMG)	35 000	35 000	35 000	35 000	35 000
Street Litter Bins	Public Donations (UMG)	-	-	-	-	-
Swing Axle Watercart	Public Donations (UMG)	-	-	50 000	-	50 000
Ton Truck and Trailer	Public Donations (UMG)	-	-	500 000	-	-
Tractor	Public Donations (UMG)	350 000	-	350 000	-	350 000
Total Departmental Capital Budget		**3 347 000**	**12 848 000**	**11 965 000**	**5 340 000**	**1 875 000**
CORPORATE SERVICES ADMIN						
Departmental Capital Projects						
Furniture and Equipment (3x new posts)	CRR	30 000	-	-	-	-
Laptops	CRR	30 000	75 000	75 000	-	-
Thin client device /screen / keyboard / mouse (3 x new posts)	CRR	20 000	-	-	-	-
Vehicle replacements	HP	250 000	-	-	-	-
Total Departmental Capital Budget		**330 000**	**75 000**	**75 000**	**-**	**-**
COUNCIL BUILDINGS						
Departmental Capital Projects						
Building of guardhouse at main entrance	CRR	-	600 000	-	-	-
Total Departmental Capital Budget		**-**	**600 000**	**-**	**-**	**-**
IT						
Departmental Capital Projects						
IT Network Infrastructure	CRR	500 000	500 000	500 000	-	-
Total Departmental Capital Budget		**500 000**	**500 000**	**500 000**	**-**	**-**
MANAGEMENT SERVICES						
Departmental Capital Projects						
Clocking System	CRR	300 000	200 000	300 000	-	-
Computers	CRR	10 000	10 000	10 000	10 000	10 000
Laptop	CRR	15 000	-	-	15 000	-
Lockable Filing Cabinets	CRR	10 000	10 000	10 000	10 000	10 000
Office Furniture	CRR	15 000	15 000	15 000	15 000	15 000
Total Departmental Capital Budget		**350 000**	**235 000**	**335 000**	**50 000**	**35 000**
FINANCIAL SERVICES						
Departmental Capital Projects						
IT Equipment (Computers and Printers for replacement)	CRR	50 000	75 000	75 000	-	-
Vehicle Replacement (LDV) Assets	HP	250 000	-	-	-	-
Total Departmental Capital Budget		**300 000**	**75 000**	**75 000**	**-**	**-**
LED						
Departmental Capital Projects						
Shelters for Informal Traders (MIG)	MIG (National)		50 000	750 000	800 000	800 000
Total Departmental Capital Budget		**-**	**50 000**	**750 000**	**800 000**	**800 000**
LIBRARIES						
Departmental Capital Projects						
Meyerton Library Books (DAC)	DAC Grant (Provincial)	170 000				
HOK Library Books (DAC)	DAC Grant (Provincial)	60 000				
De Deur Library Books (DAC)	DAC Grant (Provincial)	60 000				
Randvaal Library Books (DAC)	DAC Grant (Provincial)	60 000				
Sicelo Library Books (DAC)	DAC Grant (Provincial)	150 000				
Lakeside Library Furniture (DAC)	DAC Grant (Provincial)	300 000	200 000	100 000	-	-
Lakeside Library Books (DAC)	DAC Grant (Provincial)	500 000	500 000	500 000	500 000	-
Book Security Systems (DAC)	DAC Grant (Provincial)	1 000 000				
Total Departmental Capital Budget		**2 300 000**	**700 000**	**600 000**	**500 000**	**-**
CEMETERIES						
Departmental Capital Projects						
Septic Sewer System Meyerton (Cemeteries)	CRR	150 000	-	-	-	-
Total Departmental Capital Budget		**150 000**	**-**	**-**	**-**	**-**
SOCIAL SERVICES ADMIN						
Departmental Capital Projects						
Furniture and Equipment	CRR	50 000	100 000	-	100 000	100 000
Vehicle replacements	HP	250 000	-	-	-	-
Total Departmental Capital Budget		**300 000**	**100 000**	**-**	**100 000**	**100 000**
FIRE SERVICES						
Departmental Capital Projects						
Fire Station Vaal Marina (MIG)	MIG (National)	2 000 000	4 000 000	-	-	-
Total Departmental Capital Budget		**2 000 000**	**4 000 000**	**-**	**-**	**-**
TRAFFIC POLICE						
Departmental Capital Projects						
Fire Arms	CRR	40 000	-	-	-	-
Vehicle replacements	HP	600 000	-	-	-	-
Total Departmental Capital Budget		**640 000**	**-**	**-**	**-**	**-**

MIDVAAL LOCAL MUNICIPALITY
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PARKS						
Departmental Capital Projects						
10 X Brush cutters	CRR	60 000	80 000	80 000	80 000	80 000
2 X Large Chainsaws	CRR	-	40 000	40 000	40 000	40 000
2 x Swing axle watercart	CRR	100 000	100 000	50 000	50 000	50 000
2 X Tandem high Trailer	CRR	100 000	100 000	50 000	50 000	50 000
2.0 LDV (New)	HP	250 000	-	-	-	-
4 X Kudus	CRR	80 000	80 000	80 000	80 000	80 000
4 X Slashers	CRR	120 000	-	-	-	-
Tractor (HP)	HP	350 000	-	-	-	-
Total Departmental Capital Budget		**1 060 000**	**400 000**	**300 000**	**300 000**	**300 000**

SPORT & RECREATION						
Departmental Capital Projects						
2 X Ride on Lawnmowers with trailers	CRR	340 000	170 000	170 000	170 000	170 000
Lakeside Sport Centre (MIG)	MIG (National)	2 500 000	2 500 000	2 500 000	2 500 000	2 500 000
Other sports projects	MIG (National)	-	2 000 000	2 000 000	2 000 000	2 000 000
Sicelo Football Field (Ablutions and low fence) (MIG)	MIG (National)	2 000 000	-	-	-	-
Total Departmental Capital Budget		**4 840 000**	**4 670 000**	**4 670 000**	**4 670 000**	**4 670 000**

MAIN SEWER						
Departmental Capital Projects						
Bakkie Utility 2 seater	HP	400 000	-	-	-	-
Double Cabs	HP	760 000	-	-	-	-
Extend Sewer Network	Developer Contributions	500 000	500 000	600 000	600 000	600 000
Extension to Daleside Sewer (MIG)	MIG (National)	3 800 000	3 000 000	7 000 000	-	-
Henley on Klip Sewers (MIG)	MIG (National)	-	-	-	-	3 000 000
Honey Sucker (10 Kl) on trailer	HP	600 000	-	-	-	-
Mamello Bulk Sewage (MIG)	MIG (National)	2 340 000	-	-	-	-
Replacement Pumps	CRR	600 000	700 000	700 000	700 000	700 000
TLB	HP	900 000	-	-	-	-
Upgrade Sewage Network (MIG)	MIG (National)	9 000 000	-	-	6 000 000	6 000 000
Total Departmental Capital Budget		**18 900 000**	**4 200 000**	**8 300 000**	**7 300 000**	**10 300 000**

PURIFICATION						
Departmental Capital Projects						
Portable Laboratory Kit	CRR	70 000	-	-	-	-
Replacement of mixer waste water treatment plant	CRR	500 000	-	-	-	-
Total Departmental Capital Budget		**570 000**	**-**	**-**	**-**	**-**

SOLID WASTE MANAGEMENT						
Departmental Capital Projects						
Galloway Buy Back Centre	Grants Other (Provincial)	1 300 000	1 410 000	-	-	-
Grab Truck	HP	1 800 000	-	-	-	-
LDV	HP	250 000	-	-	-	-
Tipper Truck	HP	1 400 000	-	-	-	-
Upgr Vaalmarina landfill Site (GS/SA/8368/11/12	MIG (National)	1 500 000	-	-	-	-
Upgr Vaalmarina Trf Station	MIG (National)	-	2 000 000	-	-	-
Water Tanker	HP	800 000	-	-	-	-
Total Departmental Capital Budget		**7 050 000**	**3 410 000**	**-**	**-**	**-**

ROADS & STORMWATER						
Departmental Capital Projects						
Gravel to Tar Phase 4 (MIG)	MIG (National)	4 443 000	1 001 000	4 350 000	5 250 000	6 000 000
Identification and Establishment of Borrow Pit	CRR	-	100 000	500 000	-	-
Mamello Access Road (MIG)	MIG (National)	100 000	-	-	-	500 000
Mamello Access Road Servitudes	CRR	-		200 000	-	-
Upgrade intersections	External Loans	2 000 000	-	-	-	-
Water Tanker	HP	900 000	-	-	-	-
Total Departmental Capital Budget		**7 443 000**	**1 101 000**	**5 050 000**	**5 250 000**	**6 500 000**

WATER SERVICES						
Departmental Capital Projects						
Compressor	CRR	-	-	400 000	-	-
Double Cabs	HP	2 400 000	-	-	-	-
Drilling Machine	CRR	-	500 000	-	-	-
Drumblade Reservoir Telemetry & Control	CRR	80 000	-	-	-	-
Mamello Bulk Water (MIG)	MIG (National)	380 000	-	-	-	-
New Barge Pumps at Vaal Marina (2 No)	CRR	400 000	-	-	-	-
Paving Breaker	CRR	-	-	40 000	-	-
Roller Compactor	CRR	-	-	250 000	-	-
Sicelo/Highbury (Valley Settlements) Reservoir &	External Loans	6 700 000	-	-	-	-
Sicelo/Highbury (Valley Settlements) Reservoir &	External Loans (Carry Over)	1 750 000	-	-	-	-
Sicelo/Highbury (Valley Settlements) Reservoir &	MIG (National)	1 500 000	16 000 000	15 000 000	15 000 000	10 700 000
Sicelo/Highbury Reservoir & Main Servitudes	External Loans	300 000	-	-	-	-
Water Loss Programme	CRR	750 000	1 200 000	1 300 000	1 400 000	1 500 000
Water Loss Programme	External Loans	4 300 000	-	-	-	-
Water Meter Replacement Programme	CRR	450 000	-	-	-	-
Total Departmental Capital Budget		**19 010 000**	**17 700 000**	**16 990 000**	**16 400 000**	**12 200 000**

ELECTRICITY SERVICES						
Departmental Capital Projects						
Cable Feeders to consolidate Emfuleni Connections	Developer Contributions	-	-	2 000 000	-	-
Cherry Picker	CRR	400 000	-	-	-	-
Electrification Projects	INEP (National)	4 000 000	6 000 000	10 000 000	-	-
Electrical Reticulation (new areas)	Developer Contributions	-	5 000 000	-	-	-
Feeder supply to S16	Developer Contributions	-	500 000	-	-	-
High Mast Lights & Street lights to unserviced areas	CRR	-	500 000	500 000	500 000	500 000
Land cruisers	HP	700 000	-	-	-	-
New Connections	Developer Contributions	500 000	500 000	500 000	500 000	500 000
Prepay PLC meters	Network connections	2 000 000	2 000 000	-	-	-
Replace redundant switchgear	CRR	-	1 000 000	-	1 000 000	-
Risiville Substation (Bulk Contribution)	Developer Contributions	7 000 000	8 000 000	-	-	-
Sicelo Elec Network (Erf 204) (Carry Over)	External Loans (Carry Over)	2 000 000	-	-	-	-
Sicelo line Servitudes	External Loans	300 000	-	-	-	-
Upgrade lines in Chrissiesfontein	Developer Contributions	-	1 500 000	2 000 000	-	-
Total Departmental Capital Budget		**16 900 000**	**25 000 000**	**15 000 000**	**2 000 000**	**1 000 000**

ENGINEERING ADMIN						
Departmental Capital Projects						
Engineering Computers	CRR	200 000	50 000	-	-	-
Furniture and Equipment	CRR	200 000	300 000	300 000	-	-
Sicelo Basic Services	External Loans	4 700 000	-	-	-	-
Sicelo Basic Services (Carry over)	External Loans (Carry Over)	450 000	-	-	-	-
Vehicle replacements	HP	250 000	-	-	-	-
Total Departmental Capital Budget		**5 800 000**	**350 000**	**300 000**	**-**	**-**

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Annexure C

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MIDVAAL LOCAL MUNICIPALITY - BUDGETED FINANCIAL STATEMENTS

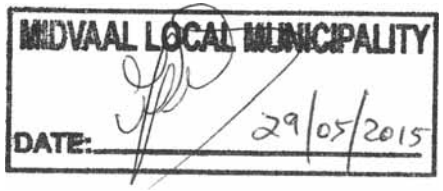
STATEMENT OF FINANCIAL PERFORMANCE	F-03 2011/2012 ACTUAL	F-02 2012/2013 ACTUAL	F-01 2013/14 ACTUAL	F00 2014/15 ORG BUDGET	F00 2014/15 ADJ BUDGET	F00 2014/15 ACTUAL (Mar)	F00 2014/15 PROJECTED	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
Property Rates	90 132 840	94 353 113	106 157 366	130 588 389	132 629 639	100 956 355	132 629 639	145 986 409	157 665 322	170 278 547
Service Charges	325 320 859	377 171 202	421 537 852	479 663 753	471 968 264	337 679 645	471 968 264	552 395 495	616 152 307	687 109 306
Fines	10 439 575	7 020 165	48 726 013	14 523 000	49 523 000	7 537 063	49 523 000	50 307 242	53 074 140	55 887 070
Government Grants and Subsidies	90 018 465	96 206 274	104 564 406	108 354 902	108 552 479	102 046 198	108 552 479	125 728 257	125 225 805	138 741 777
Public Donations - Infrastructure	3 837 377	55 714 394	-	1 200 000	1 430 000	-	1 430 000	-	-	-
Public Donations - Other cash donations	-	-	60 114	330 000	4 443 226	1 224 525	4 443 226	5 465 295	16 959 743	18 126 817
Public (Developer) Contributions	232 173	1 679 904	2 663 992	5 550 000	3 850 000	2 173 154	3 850 000	10 000 000	18 000 000	5 100 000
Other Income	19 028 675	21 935 056	20 249 489	17 149 741	19 625 966	16 226 408	19 625 966	21 006 321	22 161 672	23 336 237
Interest Earned on Investments	1 157 217	2 036 636	4 850 916	2 000 000	3 300 000	4 063 327	3 300 000	4 000 000	3 000 000	3 000 000
Interest Earned on Outstanding Debtors	7 687 719	7 119 810	6 048 615	4 000 000	7 000 000	7 683 457	7 000 000	6 000 000	6 330 000	6 665 490
Rent of Facilities and Equipment	1 534 595	1 329 612	1 142 264	1 300 000	1 300 000	875 838	1 300 000	1 404 000	1 481 220	1 559 725
Gain on Disposal of Assets	105 669	-	456 342	-	-	-	-	100 000	100 000	100 000
Internal Consumption	3 235 082	6 121 695	6 518 721	7 161 882	6 411 882	5 873 058	6 411 882	7 213 914	8 018 822	8 916 647
Total Revenue	**552 730 246**	**670 687 861**	**722 976 090**	**771 821 667**	**810 034 456**	**586 339 028**	**810 034 456**	**929 606 933**	**1 028 169 031**	**1 118 821 616**
Employee related costs	135 701 990	151 169 693	125 997 707	186 356 469	186 838 083	127 628 776	186 838 083	218 911 756	243 098 411	265 702 494
Remuneration of councillors	7 430 429	7 874 951	8 740 935	9 052 058	9 052 058	6 420 545	9 052 058	9 630 000	10 304 100	11 025 387
Depreciation	77 423 417	110 579 532	115 484 153	131 699 993	131 699 993	98 774 995	131 699 993	144 869 000	158 847 700	174 732 470
Finance Cost	13 987 567	16 119 860	16 722 329	18 805 823	19 805 823	9 811 315	19 805 823	18 488 951	16 697 918	14 498 747
Debt Impairment	22 990 000	27 322 871	57 609 077	28 679 751	64 709 916	48 532 437	64 709 916	85 368 000	89 360 080	94 715 287
Repairs and Maintenance	29 225 226	28 675 653	30 203 487	46 793 637	46 385 113	27 021 043	46 385 113	59 117 599	63 532 847	69 070 274
Bulk Purchases	199 877 869	225 659 652	250 231 044	283 638 999	286 171 704	207 456 221	286 171 704	328 032 914	370 923 974	430 715 757
Contracted Services	45 058 200	48 879 295	56 015 078	56 968 020	56 418 258	35 070 279	56 418 258	55 111 153	55 811 962	58 770 000
General Expenditure	37 819 563	37 297 238	45 676 516	53 069 023	53 695 898	33 545 378	53 695 898	57 756 830	58 390 091	61 524 286
Grants and Subsidies Paid	15 154	11 653	1 494 314	5 926 265	5 649 035	2 093 609	5 649 035	7 197 963	7 879 538	8 688 806
Loss on Disposal of Assets	-	-	1 087 366	-	-	-	-	-	-	-
Internal Consumption	3 235 082	6 121 695	6 518 720	7 161 882	6 411 882	5 613 297	6 411 882	7 213 914	7 558 452	8 397 640
Total Expenditure	**572 764 496**	**659 712 094**	**715 780 726**	**828 151 920**	**866 837 763**	**601 967 894**	**866 837 763**	**991 698 080**	**1 082 405 073**	**1 197 841 148**
Net Surplus / (Deficit) for the year	**(20 034 250)**	**10 975 767**	**7 195 365**	**(56 330 253)**	**(56 803 307)**	**(15 628 866)**	**(56 803 307)**	**(62 091 147)**	**(54 236 042)**	**(79 019 532)**

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STATEMENT OF CHANGES IN NET ASSETS	F-03 2011/2012 ACTUAL	F-02 2012/2013 ACTUAL	F-01 2013/14 ACTUAL	F00 2014/15 ORG BUDGET	F00 2014/15 ADJ BUDGET	F00 2014/15 ACTUAL (Mar)	F00 2014/15 PROJECTED	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
Opening Accumulated Surplus	**597 686 288**	**627 731 745**	**769 203 747**	**717 821 191**	**887 181 975**	**887 181 973**	**887 181 975**	**959 652 656**	**1 039 430 509**	**1 138 042 167**
Prior Year Adjustments and Restatements	50 079 707	(8 573 702)				9				
Restated Opening Balance - Accumulated Surplus	**647 765 996**	**619 158 043**	**769 203 747**	**717 821 191**	**887 181 975**	**887 181 982**	**887 181 975**	**959 652 656**	**1 039 430 509**	**1 138 042 167**
Surplus / (Deficit) for the year	(20 034 250)	10 975 767	7 195 365	(56 330 253)	(56 803 307)	(15 628 866)	(56 803 307)	(62 091 147)	(54 236 042)	(79 019 532)
Less: Transfer from Accumulated Surplus to Reserves										
Mayoral Charitable Fund	-	-	(60 114)	-	-	-	-	-	-	-
Development Contributions Reserve	-	-	(2 616 673)	5 000 000	(1 500 000)	-	(1 500 000)	-	-	-
Capital Replacement Reserve	-	-	(2 024 504)	636 545	1 747 095	7 983 327	1 747 095	-	-	-
Assets Fair Value Reserve	-	-	115 484 153	131 699 993	129 026 893	-	129 026 893	141 869 000	152 847 700	166 732 470
Closing Surplus	**627 731 745**	**630 133 810**	**887 181 975**	**798 827 476**	**959 652 656**	**879 536 442**	**959 652 656**	**1 039 430 509**	**1 138 042 167**	**1 225 755 105**
Plus: Ringfenced Reserves in Accumulated Surplus										
Development Contributions Reserve										
Opening Balance			4 729 116	9 056 507	7 345 790	7 345 790	7 345 790	8 845 790	8 845 790	8 845 790
Plus Contributions			3 684 889	2 350 000	3 850 000	-	3 850 000	8 000 000	16 000 000	5 100 000
Less Expenditure			1 068 216	7 350 000	2 350 000	-	2 350 000	8 000 000	16 000 000	5 100 000
Closing Balance	**-**	**-**	**7 345 790**	**4 056 507**	**8 845 790**	**7 345 790**	**8 845 790**	**8 845 790**	**8 845 790**	**8 845 790**
Assets Fair Value Reserve										
Opening Balance	1 349 205 086	1 349 205 086	1 199 772 304	**1 231 851 684**	**1 084 288 150**	**1 084 288 150**	**1 084 288 150**	**955 261 257**	**813 392 257**	**660 544 557**
Plus Contributions				-	-	-				
Less Offset Depreciation			115 484 153	131 699 993	129 026 893	-	129 026 893	141 869 000	152 847 700	166 732 470
Closing Balance	**1 349 205 086**	**1 349 205 086**	**1 084 288 150**	**1 100 151 691**	**955 261 257**	**1 084 288 150**	**955 261 257**	**813 392 257**	**660 544 557**	**493 812 087**
Capital Replacement Reserve										
Opening Balance			5 633 726	4 659 651	7 658 229	7 658 229	7 658 229	5 911 134	5 911 134	5 911 134
Plus Contributions			15 525 738	14 350 000	16 321 781		16 321 781	5 670 000	6 505 000	5 645 000
Less Expenditure			13 501 234	14 986 545	18 068 876	7 983 327	18 068 876	5 670 000	6 505 000	5 645 000
Closing Balance	**-**	**-**	**7 658 229**	**4 023 106**	**5 911 134**	**(325 097)**	**5 911 134**	**5 911 134**	**5 911 134**	**5 911 134**
Mayoral Charitable Fund										
Opening Balance			-	-	60 114	60 114	60 114	60 114	60 114	60 114
Plus Contributions			60 114	-	-	-	-	-	-	-
Less Expenditure			-	-	-	-	-	-	-	-
Closing Balance			**60 114**		**60 114**	**60 114**	**60 114**	**60 114**	**60 114**	**60 114**
TOTAL ACCUMULATED SURPLUS	**1 976 936 831**	**1 979 338 896**	**1 986 534 258**	**1 907 058 780**	**1 929 730 951**	**1 970 905 398**	**1 929 730 951**	**1 867 639 804**	**1 813 403 762**	**1 734 384 230**

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STATEMENT OF FINANCIAL POSITION	F-03 2011/2012 ACTUAL	F-02 2012/2013 ACTUAL	F-01 2013/14 ACTUAL	F00 2014/15 ORG BUDGET	F00 2014/15 ADJ BUDGET	F00 2014/15 ACTUAL (Mar)	F00 2014/15 PROJECTED	F01 2015/16 FINAL BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
ASSETS										
Current Assets	**118 018 020**	**154 497 956**	**226 859 018**	**174 406 851**	**222 060 658**	**234 841 951**	**222 060 658**	**215 016 229**	**235 155 231**	**259 335 868**
Cash and Cash Equivalents	5 350 276	40 484 187	91 470 824	47 238 540	60 442 399	56 609 426	60 442 399	37 773 886	40 798 223	46 214 837
Short Term Investments			-	-	-	60 000 000	-	-	-	-
Consumer Debtors	93 459 544	95 151 227	114 926 707	106 106 559	139 110 623	71 522 313	139 110 623	153 021 686	168 323 854	185 156 239
VAT Receivable	6 112 369	6 425 749	8 822 049	7 165 584	9 704 254	(25 956)	9 704 254	10 674 679	11 742 147	12 916 362
Other Receivables from Exchange Transactions	5 600 821	5 937 648	2 498 398	6 621 285	2 748 238	1 637 758	2 748 238	2 907 636	3 067 556	3 230 136
Other Receivables from Non-Exchange Transactions	-		2 299 090		2 528 999	34 902 162	2 528 999	2 675 681	2 822 843	2 972 454
Inventories	7 495 010	6 499 145	6 841 950	7 274 883	7 526 145	10 196 248	7 526 145	7 962 661	8 400 608	8 845 840
Non Current Assets	**2 144 185 135**	**2 151 315 348**	**2 116 094 854**	**2 072 839 195**	**2 058 278 551**	**2 060 176 917**	**2 058 278 551**	**2 005 199 551**	**1 922 365 851**	**1 812 543 381**
Property Plant and Equipment	2 091 289 730	2 102 550 647	2 067 227 722	2 019 945 062	2 009 411 419	2 011 309 785	2 009 411 419	1 956 332 419	1 873 498 719	1 763 676 249
Investment Property	52 892 000	47 515 000	47 487 000	52 892 000	47 487 000	47 487 000	47 487 000	47 487 000	47 487 000	47 487 000
Intangible Assets	3 405	1 231 000	1 361 431	1 705	1 361 431	1 361 431	1 361 431	1 361 431	1 361 431	1 361 431
Heritage Assets		18 701	18 701	428	18 701	18 701	18 701	18 701	18 701	18 701
TOTAL ASSETS	**2 262 203 155**	**2 305 813 304**	**2 342 953 872**	**2 247 246 046**	**2 280 339 209**	**2 295 018 868**	**2 280 339 209**	**2 220 215 780**	**2 157 521 082**	**2 071 879 249**
LIABILITIES										
Current Liabilities	**111 744 613**	**103 826 215**	**129 888 358**	**105 764 138**	**149 503 384**	**103 293 376**	**149 503 384**	**158 132 314**	**165 959 250**	**173 686 430**
Trade and Other Payables from Exchange Transactions	84 147 258	71 517 987	94 289 681	82 897 176	103 718 649	63 608 701	103 718 649	109 734 331	115 769 719	121 905 514
Consumer Deposits	8 892 677	9 804 398	10 273 776	10 933 237	11 301 154	11 345 454	11 301 154	12 431 269	13 674 396	15 041 835
Short Term Portion of External Loans	7 667 380	8 960 874	8 678 824	-	15 013 670	8 678 824	15 013 670	15 114 247	16 640 653	15 469 122
Short Term Portion of Finance Lease Obligation	2 169 923	2 841 369	4 064 002	-	5 642 413	4 064 002	5 642 413	5 661 370	3 185 985	2 936 532
VAT payable	8 867 375	10 701 587	12 155 928	11 933 725	13 371 521	15 371 072	13 371 521	14 708 673	16 179 540	17 797 494
Provisions			426 147	-	455 977	426 147	455 977	482 424	508 957	535 932
System Clearing Accounts				-	-	(200 823)	-	-	-	-
Unspent Conditional Grants and Receipts				-	-	-	-	-	-	-
Non Current Liabilities	**173 521 711**	**222 648 196**	**226 531 257**	**234 423 127**	**201 104 875**	**220 820 092**	**201 104 875**	**194 443 663**	**178 158 070**	**163 808 590**
External Loans	108 820 720	120 144 593	166 037 087	166 105 364	145 838 018	159 310 888	145 838 018	130 570 542	112 403 483	98 105 893
Provisions	27 489 887	41 326 724	37 102 722	46 084 918	39 699 913	37 102 722	39 699 913	42 002 507	44 312 645	46 661 216
Retirement Benefit Obligation	28 714 000	36 414 000	4 528 000	5 280 000	4 844 960	4 528 000	4 844 960	5 125 968	5 407 896	5 694 514
Eskom Long Term Liability		17 842 082	8 003 642	-	2 651 016	8 003 642	2 651 016	-	-	-
Finance Lease Obligation	8 497 104	6 920 797	10 859 806	16 952 845	8 070 968	11 874 839	8 070 968	16 744 646	16 034 046	13 346 967
TOTAL LIABILITIES	**285 266 324**	**326 474 412**	**356 419 615**	**340 187 265**	**350 608 259**	**324 113 468**	**350 608 259**	**352 575 977**	**344 117 321**	**337 495 020**
NET ASSETS	**1 976 936 831**	**1 979 338 892**	**1 986 534 257**	**1 907 058 781**	**1 929 730 950**	**1 970 905 400**	**1 929 730 950**	**1 867 639 803**	**1 813 403 761**	**1 734 384 229**
Accumulated Surplus	**1 976 936 831**	**1 979 338 896**	**1 986 534 258**	**1 907 058 780**	**1 929 730 951**	**1 970 905 398**	**1 929 730 951**	**1 867 639 804**	**1 813 403 762**	**1 734 384 230**

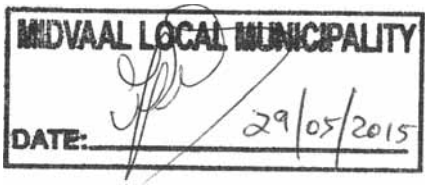


CASH FLOW STATEMENT	F-03 2011/2012 ACTUAL	F-02 2012/2013 ACTUAL	F-01 2013/14 ACTUAL	F00 2014/15 ORG BUDGET	F00 2014/15 ADJ BUDGET	F00 2014/15 ACTUAL (Mar)	F00 2014/15 PROJECTED	F01 2015/16 DRAFT BUDGET	F02 2016/17 INDICATIVE	F03 2017/18 INDICATIVE
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts	**504 921 404**	**601 873 924**	**637 829 704**	**729 001 842**	**712 964 167**	**559 388 236**	**719 376 048**	**830 081 481**	**923 275 359**	**1 007 054 977**
Cash receipts from ratepayers, government and other	219 074 041	224 986 086	255 504 046	281 796 032	326 924 311	238 722 998	326 924 310	365 897 524	400 897 902	419 695 663
Cash receipts from service charges	284 690 146	374 851 202	377 474 742	445 205 810	382 739 856	316 601 911	389 151 738	460 183 957	519 377 457	584 359 314
Interest income	1 157 217	2 036 636	4 850 916	2 000 000	3 300 000	4 063 327	3 300 000	4 000 000	3 000 000	3 000 000
Payments	**(454 263 281)**	**(525 178 882)**	**(551 334 909)**	**(658 714 172)**	**(651 111 625)**	**(485 681 410)**	**(657 523 507)**	**(751 934 713)**	**(824 510 384)**	**(918 422 711)**
Cash paid to employees	(143 132 419)	(159 044 644)	(134 738 643)	(195 408 527)	(196 013 209)	(134 049 321)	(195 890 141)	(228 541 756)	(253 402 511)	(276 727 881)
Cash paid to suppliers	(268 429 294)	(352 858 167)	(399 873 938)	(444 499 822)	(435 292 593)	(341 619 961)	(441 827 543)	(504 904 006)	(554 409 955)	(627 196 083)
Non cash prior year adjustments (post retirement benefits)	(28 714 000)					(200 814)				
Finance Costs	(13 987 567)	(13 276 071)	(16 722 328)	(18 805 823)	(19 805 823)	(9 811 315)	(19 805 823)	(18 488 951)	(16 697 918)	(14 498 747)
Net cash flow from Operating Activities	**50 658 123**	**76 695 042**	**86 494 795**	**70 287 670**	**61 852 541**	**73 706 826**	**61 852 540**	**78 146 768**	**98 764 975**	**88 632 267**
CASH FLOW FROM INVESTING ACTIVITIES										
Purchase of property, plant and equipment	(42 456 781)	(53 273 637)	(86 171 548)	(81 191 545)	(72 453 690)	(42 857 058)	(72 453 690)	(91 790 000)	(76 014 000)	(64 910 000)
Movement on landfill site asset										
Proceeds on disposal of fixed assets	609 993	-	9 729 743					100 000	100 000	100 000
Net cash flow from Investing Activities	**(41 846 788)**	**(53 273 637)**	**(76 441 805)**	**(81 191 545)**	**(72 453 690)**	**(42 857 058)**	**(72 453 690)**	**(91 690 000)**	**(75 914 000)**	**(64 810 000)**
CASH FLOW FROM FINANCING ACTIVITIES										
New loans raised	(8 541 388)	11 323 873	45 610 444	(13 261 158)	-	(6 726 199)	(13 864 223)		-	-
New loans repaid					(13 864 223)			(15 166 899)	(16 640 653)	(15 469 121)
New finance lease agreements raised			5 161 642	(409 677)	4 796 185			13 110 000		
New finance lease agreements repaid	369 414	(904 861)			(6 006 612)	1 015 033	(1 210 427)	(4 417 365)	(3 185 985)	(2 936 532)
Increase / (Decrease) in Other Long Term Liabilities		1 293 494	(9 838 440)		(5 352 626)	0	(5 352 626)	(2 651 016)	-	-
Net cash flow from Financing Activities	**(8 171 974)**	**11 712 506**	**40 933 646**	**(13 670 835)**	**(20 427 276)**	**(5 711 166)**	**(20 427 276)**	**(9 125 280)**	**(19 826 638)**	**(18 405 653)**
NET INCREASE / (DECREASE) IN CASH	**639 361**	**35 133 911**	**50 986 636**	**(24 574 710)**	**(31 028 424)**	**25 138 602**	**(31 028 425)**	**(22 668 513)**	**3 024 337**	**5 416 614**
Cash and cash equivalents at the beginning of the year	4 710 916	5 350 277	40 484 188	71 813 250	91 470 823	91 470 824	91 470 824	60 442 399	37 773 886	40 798 223
Cash and cash equivalents at the end of the year (Cashbook)	**5 350 277**	**40 484 188**	**91 470 824**	**47 238 540**	**60 442 399**	**116 609 426**	**60 442 399**	**37 773 886**	**40 798 223**	**46 214 837**

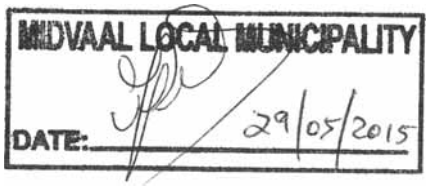
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SECTION TWO:

TARIFF SCHEDULES



ANNEXURE D



MIDVAAL
LOCAL MUNICIPALITY

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1. Property Rates Tariffs
2. Electricity Tariffs
3. Water Tariffs
4. Sanitation Services Tariffs
5. Cleansing and Solid Waste Tariffs
6. Hire of City Halls Tariffs
7. Outdoor Advertisements and Building By-Laws Tariffs
8. National Building Regulations and By-Laws Tariffs
9. Determination of Fees for Land Use Applications Tariffs
10. Fire & Rescue Tariffs
11. Protection Services Tariffs
12. Crass Cutting Tariffs
13. Standard Public Amenities By-Laws Tariffs (Swimming Pools)

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14. Cemetaries Tariffs
15. Issuing of certificates and furnishing of information Tariffs
16. Libraries Tariffs
17. Finance Sundry Tariffs
18. Rental Multi Purpose Centres

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PROPERTY RATES TARIFFS FOR 2015/2016

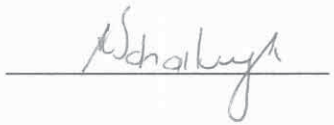
No.	References to the Property Rates Policy			Property Category	Rate Ratio (to residential rate)	Tariff 2014/2015	Tariff 2015/2016	Impermissable	Exemptions	Rebates
1.	11.1.1.3	11.1.1.3	12.1.1	Residential properties	1:1	0.013332	0.014399	15 000.00	135 000.00	35%
2.	11.1.1.3			Residential properties not used for any purpose	1:1	0.013332	0.014399	15 000.00		
3.				Business and commercial properties	1:1	0.013332	0.014399			
4.				Business and commercial properties not used for any purpose	1:1	0.013332	0.014399			
5.				Industrial properties	1:1	0.013332	0.014399			
6.				Industrial properties not used for any purpose	1:1	0.013332	0.014399			
7.	11.2.1.1	11.1.1.2		Public Service Infrastructure	Exempt			30%	70%	
8.		11.1.1.4		Public Benefit Organization	Exempt				100%	
9.	11.2.1.8			Place of worship and/or vicarage	Impermissable			100%		
10.				Sports grounds used for amateur sports	1:0.25	0.003333	0.003600			
11.	11.2.1.7	9.1.9	12.1.2	Communal land	Impermissable			100%		
12.				State owned properties	1:1	0.013332	0.014399			
13.		11.1.1.1		Municipal properties	1:1				100%	
14.	11.2.1.5			Protected areas	Impermissable			100%		
15.				Servitudes	1:0.25	0.003333	0.003600			
16.				Privately owned township serviced by the owner	1:1	0.013332	0.014399			
17.				Farm properties used for Agricultural purposes (larger than 16ha)	1:0.25	0.001749	0.001889			
18.				Farm properties used for Business and Commercial purposes	1:1	0.013332	0.014399			
19.				Farm properties used for Industrial purposes	1:1	0.013332	0.014399			
20.				Farm properties used for Residential purposes (smaller than 16ha)	1:1	0.003333	0.003600			
21.				Farm properties not used for any purpose (smaller than 16ha)	1:1	0.013332	0.014399			
22.				Farm properties not used for any purpose-Industrial Zoning	1:1	0.013332	0.014399			
23.				Farm properties not used for any purpose – Business and Commercial Zoning	1:1	0.013332	0.014399			
24.				Agricultural Holdings used for Agricultural purposes (larger than 16ha)	1:0.25	0.001749	0.001889			
25.				Agricultural Holdings used for Business and Commercial purposes	1:1	0.013332	0.014399			
26.				Agricultural Holdings used for Industrial purposes	1:1	0.013332	0.014399			
27.				Agricultural Holdings used for Residential purposes (smaller than 16ha)	1:1	0.003333	0.003600			
28.				Agricultural Holdings not used for any purposes (smaller than 16ha)	1:1	0.013332	0.014399			
29.				Agricultural Holdings not used for any purpose – Industrial Zoning	1:1	0.013332	0.014399			

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No.	References to the Property Rates Policy			Property Category	Rate Ratio (to residential rate)	Tariff 2014/2015	Tariff 2015/2016	Impermissable	Exemptions	Rebates
30.				Agricultural Holdings not used for any purpose – Business and Commercial Zoning	1:1	0.013332	0.014399			
31.				Unregistered properties	1:1	0.013332	0.014399			
32.				Multiple use properties	1:1	0.013332	0.014399			

				Rebates to Property Owners						
		9.1.1	12.2.1	Approved Indigents - for property values up to R500 000						100%
		9.1.2	12.2.2	Residential property owners who are over 60 years of age, who are both the permanent occupants and the sole owners of the property concerned whose aggregate household income do not exceed two state pensions per month						100%
		9.1.3	12.2.2	Residential property owners who are over 60 years of age, who are both the permanent occupants and the sole owners of the property concerned whose aggregate household income do not exceed R4 500 per month						50%
		9.1.4	12.2.6	An Owner (Township Developer) of a proclaimed township who is still the registered owner of an erf / erven in such proclaimed township, can apply for a rebate per erf as indicated in the schedule of tariffs in order to serve as a development incentive to such owner (Township Developer).						75%
		9.1.5	12.2.6	Owners of properties exceeding the municipal valuation of R177 000 000.00 can apply for a rebate on these properties as indicated in the schedule of tariffs.						17.21%
		9.1.6	12.1.3	An additional rebate (based on the total property value) of maximum 10% will be granted by the Municipality in respect of the						10%
				(a) 2.5% for the provision of accommodation in a permanent structure to full-time						2.5%
				(b) 2.5% if these residential properties are provided with potable water;						2.5%
				(c) 2.5% if the residential properties of the farm workers are electrified; or						2.5%
				(d) 2.5% for the provision of land for own workers for educational or recreational purposes to own workers and workers from						2.5%
		9.1.11	12.2.3	Privately Owned Schools						50%
		9.1.12	12.2.4	Old Age Institutions registered at the Department of Welfare						85%
		9.1.13	12.2.5	Properties on which National Monuments are situated						100%

A van Schalkwyk
Executive Director: Finance





MIDVAAL LOCAL MUNICIPALITY

ANNEXURE "D"

Determination of Charges
Payable for Electricity
July 2015 to Jun 2016
Tariff of Charges in Red

PART I: SUPPLY OF ELECTRICITY

1. AVAILABILITY CHARGES

1.1 Except as provided in 1.2 the availability charge per month or part thereof, shall be payable monthly by the owner, per erf or other area and per meter, with or without improvements, which is or, in the opinion of the Council, can be connected to the network, whether electricity is consumed or not.

1.1.1 Erven used or intended to be used for individual residential or religious purposes, per erf and per meter where more than one meter per erf:
a) Single phase supplies:(EBE821)
R 93.8988 R107.27 14.24%
b) Three phase supplies:
(EBE825) **R193.7107** R221.2951 14.24%

1.1.2 Erven used or intended to be used for flats, businesses, industries or other purposes of which the anticipated maximum demand is less than 100kVA, per erf and per meter where more than one meter per erf:
(EBE811) (EBE841) (RV 0304)
R441.8645 R504.7860 14.24%

1.1.3 Erven used or intended to be used for flats, businesses, industries or other purposes of which the anticipated maximum demand is at least 100kVA:
(EBE812)**R1536.253** R1789.2874 14.24%

1.1.4 Flats and town houses individually metered by Council, per dwelling unit:
(EBE813) **R74.8736** R85.5356 14.24%

1.1.5 Agricultural consumers, per supply point:
a) Single phase supplies (EBE831)
R109.725 R125.3498 14.24%
b) Three phase supplies
(EBE832) **R300.931** R343.7836
14.24%

1.1.6 Every other erf or piece of land used or intended to be used for purposes not mentioned in 1.1.1 to 1.1.5:
(EBExxx)**R547.7631** R625.7646 14.24%

1.2 Exclusions

The charge as set out in sub item 1.1 shall not be payable by the following consumers:

1.2.1 Township owners in respect of an erf or other areas where such township owner

has made an interest-free loan to the Council for the construction of an electricity supply scheme, until such erf or other area is sold or building plans in respect thereof are approved in terms of the Council's Building By-laws, or the economical portion of the loan has been repaid by the Council to the township owner..

2. DOMESTIC SUPPLIES (Conventional & Prepay meters)

2.1 Consumer falling within the following classifications shall pay for the electricity supplies to them on the basis set out below:
Regardless of the meter-reading period, an energy charge for the consumption of electricity, since the previous meter reading, per kWh:

AVAILABILITY CHARGES

a) Single phase supplies:
(EBE821)**R 93.7988** R107.1557 14.24%
per meter per month
b)Three phase supplies:
(EBE825) **R193.7107** R221.2951 14.24%
per meter per month
The above availability charge will not apply to registered indigents

2.1.1 Private residences, each flat or town house where it is separately metered by council and used as such. EEL051

Block Units	Cost/Unit
0 to 50	**74.00c** 84.538c 14.24%
51 to 350	**93.00c** 106.243c 14.24%
351 to 600	**132.00c** 150.797c 14.24%
Above 600	**155.20c** 177.30c 14.24%

2.1.2 Flats and Town Houses (where consumption for each Flat or Town House complex is metered on a single meter for the complex by Council).
(EEL060) **136.51c** 155.95c 14.24% per unit

AVAILABILITY CHARGES

For complex: **R441.8645** R504.786 14.24%
per meter per month if the maximum demand is less that 100 kVa
If the maximum demand is a 100kVa and above the Non-Domestic Supplies tariffs will apply

2.1.3 Charitable institutions, supported by voluntary subscriptions or contributions.
EEL047perunit**130.1012c**148.628c 14.24%

AVAILABILITY CHARGES

For complex: **R441.8645** R504.786 14.24%
per meter per month if the maximum demand is less that 100 kVa

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If the maximum demand is a 100kVa and above the Non-Domestic Supplies tariffs will apply

2.1.4 Provincial hospitals.
EEL048perunit**130.121c** 148.628c 14.24%
AVAILABILITY CHARGES
For complex: **R441.8645** R504.786 14.24% per meter per month if the maximum demand is less that 100 kVa
If the maximum demand is a 100kVa and above the Non-Domestic Supplies tariffs will apply

2.1.5 Churches and church halls.
EEL049per unit**130.121c** 148.65c 14.24%
AVAILABILITY CHARGES
For complex: **R441.8645** R504.786 14.24% per meter per month if the maximum demand is less that 100 kVa

3. NON-DOMESTIC SUPPLIES

3.1 Consumers within the following general classifications shall pay for electricity on the basis set out in 3.2:

3.1.1 Businesses EEL052

3.1.2 Industries

3.1.3 Nursing homes, private hospitals, hotels and boarding houses.

3.1.4 Recreation halls, clubs, schools and hostels.

3.1.5 Mixed loads for domestic and non-domestic purposes.

3.1.6 All purposes not expressly specified in item 2 or in 3.1.1 to 3.1.5

3.2 Regardless of the meter-reading period, an energy charge for the consumption of electricity, since the previous meter reading, per kWh and where the maximum demand is less than 100kVa.
EEL028) (EEL052) (VA0462) (EEL069) (VA0052) (WA0442) per unit **136.625c** 156.08c 14.24%
AVAILABILITY CHARGES
Per meter: **R441.8645** R504.786 per month 14.24%
Provided that if the notified or registered maximum demand exceeds 100kVA, the charge shall be calculated in terms of 3.3.

3.2.1 This tariff provides for existing commercial pre-paid consumers who have paid all the relevant connection or transfer fees for the electrical connection (service cable, electricity meter, ready board etcetera) and where availability charges are levied.
60 Amp Connection - Cost per kWh
(EEL028) **136.6625c** 156.0804c 14.24%
AVAILABILITY CHARGES
Per meter: **R441.8645** R504.786 14.24% per month

3.3 Where the notified maximum demand is at least 100kVA, the charges for electricity consumed shall be calculated in accordance with the provisions of a two-part tariff based upon metered demand and energy as set out in 3.3.1 and 3.3.2.

Regardless of the meter-reading period, the following charges shall be levied for the consumption of electricity where the electricity is supplied or made available at a separate point of supply, per month or part thereof:
AVAILABILITY CHARGES
Per meter: **R1536.253** R1755.0154 14.24% per month

3.3.1 A kVA demand charge:

(a) Low Voltage Demand. When the supply is furnished at the nominal voltage of 400 volts between phases, per kVA: (EEL041) **R97.7249** R111.6409 14.24% (WA0444)

(b) Med Medium Voltage Demand. When the supply is furnished at a nominal phase to phase voltage of 11 000 volts, per kVA: (EEL042) **R95.5771** R109.1873 14.24%

3.3.2 Regardless of the meter-reading period, an energy charge for the consumption of electricity, since the previous meter reading, per kWh:
(EEL061) **97.7249c** 111.6409c 14.24% (EEL062)

4. TIME-OF-USE SUPPLIES

4.1 Midvaal Off-peak Tariff

Where the monthly maximum demand exceeds 25 kVA and the consumer requests that an off-peak tariff be applied, the following charges will apply:

4.1.1 Regardless of the meter-reading period, the following charges shall be levied for the consumption of electricity where the electricity is supplied or made available at a separate point of supply, per month or part thereof:
AVAILABILITY CHARGES
per meter: **R717.89** R820.1175 14.24% per month

4.1.2 A demand charge, per kVA (Registered between 07:00 and 21:00)
(a) Low Voltage Demand: When the supply is furnished at the nominal voltage of 400 volts between phases, per kVA:
(EEL065) **R211.3835** R241.4845 14.24%

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(b) Medium Voltage Demand: When the supply is furnished at a nominal phase to phase voltage of 11 000 volts.
(EEL066) **R201.2487** R229.9065 14.24%

4.1.3 Regardless of the meter-reading period, an energy charge for the consumption of electricity, since the previous meter reading, per kWh:
(EEL---) **61.3145c** 70.0457c 14.24%

4.2 Midvaal Megaflex tariff

This tariff is available to consumers who can shift their load to defined time periods and of whom the monthly maximum demand is at least 1 MW and will not be applicable to supplies being fed from rural networks.

The charges will be as follows:

AVAILABILITY CHARGES

Per meter: **R239.9725** R274.1446 14.24% per month

4.2.1 Summer period (September to May)

(a)Peak hours, peak kWh
(ELE081) **147.081c** 168.0253c 14.24%
(b)Standard hours, per kWh:
(ELE082) **60.1655c** 68.7331c 14.24%
(c) Off peak hours, per kWh:
(ELE083) **47.0775c** 53.7813c 14.24%
(d) Maximum demand charge, per kVA:
(ELE---) **R62.4176** R71.3059 14.24%
(30 minute integrating period)

4.2.3 Winter period: (June, July and August)

(a) Peak hours, per kWh: (ELE085)
227.183c 259.5339c 14.24%
(b) Standard hours, per kWh:
(ELE086) **90.053c** 102.8765c 14.24%
(c) Off peak hours, per kWh:
(ELE087) **52.6275c** 60.1217c 14.24%
(d) Maximum demand charge, per kVA:
(ELE088) **R62.4176** R71.3059 14.24%
(30 minute integrating period)

4.2.4 Reactive energy charge, per kVArh:
(ELE089) **18.4541c** 21.0820c 14.24%

For all kVArh supplied in access of **30%** of kWh recorded during peak and standard periods. The excess reactive energy is determined per 30 minute integrating period.

4.3 Midvaal Miniflex Tariff

This tariff is available to consumers who can shift their load to defined periods and of whom the monthly maximum demand is between 100kVA and 5 000kVA.

The charges are as follows:

AVAILABILITY CHARGES

Per meter: **R276.398** R315.7571 14.24% per month

4.3.1 Summer period (September to May)
(a) Peak hours, per kWh:
(ELE091) **163.023c** 186.2375c 14.24%
(b) Standard hours, per kWh:
(ELE092) **76.4663c** 87.3551c 14.24%
(c) Off Peak hours, per kWh:
(ELE093) **44.015c** 50.2827c 14.24%

4.3.2 Winter period (June, July and August)

(a) Peak hours, per kWh:
(ELE094) **342.237c** 390.9715c 14.24c
(b) Standard hours, per kWh:
(ELE095)**107.294c** 122.5727 14.24%
(c) Off Peak hours, per kWh:
(ELE096) **52.238c** 59.6767c 14.24%

4.3.3 Reactive energy charge: per kVArh:
(ELE097) **8.9305c** 102.022c 14.24%

Supplied in excess of 30% (0,96PF) of the kWh recorded during the entire billing period. The excess reactive energy is determined using the billing period totals.

4.4 Conversion surcharge

When a consumer elects to change from the Non Domestic tariff to either the Megaflex or Miniflex tariff the actual savings achieved and paid over to the consumer will be handled as follows:

PERIOD	% TO CONSUMER	% RETAINED BY COUNCIL
Year 1	10%	90%
Year 2	28%	72%
Year 3	46%	54&
Year 4	64&	36%
Year 5	82%	18%

5. GENERAL LIGHTING AND ITINERANT SUPPLIES

In the case of itinerant consumers such as circuses, merry-go-rounds, amusement parks and persons carrying on construction work or for general lighting, the charges payable per month or part thereof shall be as follows:

5.1 Fixed charge for availability of supply, whether taken or not:
(EEL---) **R779.221** R890.1821 14.24%

5.2 Regardless of the meter-reading period, an energy charge for the consumption of electricity, since the previous meter reading, per kWh:
(EEL055) **240.421c** 274.6570c 14.24%

6. ELECTRICITY SUPPLIES TO CONSUMERS OUTSIDE THE MUNICIPAL AREA

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Electricity supply to consumers outside the municipality where supply is available from the Council's main network shall be charged at the applicable tariff.
(EEL056) Agri

7. AGRICULTURAL SUPPLIES

7.1 Standard

This tariffs is applicable to consumers of electricity for agricultural purposes on farms and agricultural land within the municipal area, and the following charges will apply:

Regardless of the meter-reading period, an energy charge for the consumption of electricity, since the previous meter reading, per kWh:
(EEL057)(EEL056) **147.679c** 168.7085c 14.24%

AVAILABILITY CHARGE

a) Single phase supplies
(EBE831) **R109.725** R125.3498c 14.24%
per meter per month
b) Three phase supplies
(EBE832) **R300.93** R343.7824 14.24%
per meter per month

Where monthly consumption of energy exceeds 10 000 kWh per month, the provisions of item 3.2 and 3.3 shall apply.

7.2 Nite Save

For all consumers with 20 hectare or more under irrigation, with written approval from Council, the following tariffs shall apply:

AVAILABILITY CHARGE

a) Single phase supplies
(EBE831) **R109.725** R125.3498 14.24%per meter per month
b) Three phase supplies
(EBE832) **R300.93** R343.7824 14.24% per meter per month

7.2.1 For all electricity consumed between 07:00 and 21:00 during weekdays, an energy charge, per kWh:
(EEL---) **147.679c** 168.7085c 14.24%

7.2.2 For all electricity consumed between 21:00 and 07:00 during weekdays, over weekends and during Megaflex public holidays, per kWh:
(EEL---) **66.7265c** 76.2284c 14.24%

8. BULK SUPPLIES

Demand of at least 2000kVA
The tariffs contained in this item are only applicable to major bulk consumers, that is consumers with a maximum demand figure of at least 2 000 kVA and who contribute pro rata (maximum demand of consumer divided by the total maximum demand of all consumers who will be supplied from the main substation) to the capital outlay expenditure in respect of the main substation and main supply cables.
Regardless of the meter-reading period, the following charges shall be levied for the consumption of electricity where the electricity is supplied or made available at a separate point of supply, per month or part thereof:

AVAILABILITY CHARGE

Per meter: **R1536.253** R1755.0154 14.24% per month

8.1 A kVA demand charge

(a) Low Voltage Demand. When the supply is furnished at the nominal voltage of 400 volts between phases, per kVA:
(EEL071) **R97.7249** R111.64 14.24%

(b) Medium Voltage Demand. When the supply is furnished at a nominal phase to phase voltage of 11 000 volts, per kVA:
(EEL074) **R95.5771** R109.1873 14.24%

8.2 Regardless of the meter-reading period, an energy charge for the consumption of electricity, since the previous meter reading, per kWh:
(EEL076) **97.725c** 111.6410c 14.24%

8.3 Where a developer develops an area for business purposes and do not use electricity, a Notified Maximum Demand charge on the unused capacity for which the Council have pay Eskom, to secure capacity for the development be will be payable by the developer until the notified capacity have been utilised at an amount of **R18.92523** R21.6202 14.24% per kVA

Demand of at least 5000kVA and is located in the Graceview Supply area
Customers locating in the Graceview supply area and uses more than 5000kVa and a load factor of 75% and beter will be charge for actual electricity consumed at the ESKOM 11kV Megaflex Key Customer tariff as if supplied directly by ESKOM plus 15% surcharge. The tariffs will be updated as and when the Eskom tariffs change.

9. HEINEKEN BREWERY

Heineken brewery will be charge for actual electricity consumed at the ESKOM 11kV Megaflex Key Customer tariff as if supplied directly by ESKOM. The tariffs will be updated as and when the Eskom tariffs change.

No additional charge will be levied in respect of the bulk electricity supply infrastructure already paid for by Heineken.

10. MUNICIPAL SUPPLIES

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Regardless of the meter-reading period, an energy charge for the consumption of electricity, since the previous meter reading, per kWh:

(EEL059) **95.04c** 108.57 14.24%
VA0461
WA0442

11. VALUE ADDED TAX

The tariffs in Part I are subject to VAT.

All previous Determinations of Tariffs for the supply of Electricity are substituted by this determination.

- **IMPORTANT NOTE:**
 Tariffs containing three or more decimals will be rounded off to the nearest last two decimals. Where only two decimals are shown in the tariffs, no rounding off will take place. On the Residential sliding scale tariffs, no rounding off is applicable.

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PART II: GENERAL CHARGES

1. RECONNECTION / DISCONNECTION OF ELECTRICITY SUPPLY

1.1 The following charges shall be payable where a consumer fails to pay his account on or before the due date and where the Council has already incurred expenditure to collect the amount due:

1.1.1 During office hours: **R426.22** R460.318 8%
1.1.1 After hours: **R510.33** R551.156 8%

1.2 When a warning is issued to a consumer in connection with arrear electricity charges before any steps have been taken by the Council to collect the due amount in terms section 11(1) of the Council's Electricity Bylaws, the applicable tariff according to the Council's tariff for the issuing of certificates and information will be applied:

For each warning issued: **R96.00** R103.68 8%

2. METER-READING

For a meter-reading at any time other than that set aside by the Council for that purpose, per reading: **R104.00** R112.32 8%

3. TESTING AND INSPECTIONS

Meters will be tested upon requests by the consumers after payment of the following fees:

3.1 Single phase meters: **R435.00** R469.80 8%

3.2 Three phase meters:

3.2.1 **R680.00** R734.40 8% for electromechanical meters.

3.2.2 Actual cost plus 10% administrative fee for electronic and programmable type of meters.

3.3 For the initial inspection and testing of an installation: **Free of charge**

3.4 For any subsequent inspection and testing where the installation failed to pass the initial test or was not ready for the initial test, for each inspection and test: **R395.00** R426.60 8%

4. COMPLAINTS

Where an employee of the Council is called to a consumer's premises to attend to a complaint of failure of light or power, no charge shall be made if the Council's equipment is found to be faulty, but if the defect has been caused by a fault in the consumer's equipment for which the Council is not responsible, the following charges will be made:

4.1 Residential: **R408.00** R440.64 8%

4.2 Business and industrial: **R544.00** R587.52 8%

4.3 Where material such as fuses, etc, has to be replaced, the full cost thereof plus 10% will be for the account of the consumer.

5. SERVICE CONNECTIONS

5.1 The owner of the premises concerned shall make application for the installation or reinstatement of a service connection in a form prescribed by the engineer.

5.2 A service connection shall be installed at the expense of the owner and the cost thereof as determined by the Council's Engineer shall be paid to the Council before supply is authorised.

5.3 Every part of the service connection shall remain the property of the Council.

5.4 Notwithstanding the fact that the service connection to an approved electrical installation may already have been completed, the Council may in its absolute discretion refuse to supply electricity to that installation until all amounts due to the Council by the same consumer in respect of that or any other service connection, whether or not on the same premises, have been paid.

5.5 No owner shall be entitled to require more than one service connection for a supply to any premises even if it comprises or occupies more than one stand. The engineer may, however, subject to such conditions as he thinks fit to impose upon the owner, provide more than one service connection to a premise and where more than one service connection is so provided, it shall be unlawful to interconnect them.

5.6 The applicant for a service connection shall, before work on his installation is commenced, furnish the Council with such indemnity as it may specify.

5.7 The engineer may, notwithstanding any indemnity given in terms of paragraph 5.6 refuse to install a service connection until he is satisfied that no person is entitled to object to such installation.

5.8 The levy for all connections includes the cost to the consumer of all material, meters, equipment, transport and labour which, to the reasonable estimate of the Council's Engineer, will be required to establish the connection plus an amount of **10%** of such costs for administrative fees.

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6. BULK SUPPLY CONTRIBUTIONS

6.1 Erf quota

Erf quota is defined as the authorised maximum demand (AMD) of each individual erf.

Housing units in a group development will only be allowed a 20 Amp circuit breaker, if a larger capacity circuit breaker is required, a recalculation of the extra capacity above the 20 Amp capacities needed at a rate of R2560-00 per 5 Amp, will be done and the developer will have to pay the extra amount, before the connection will be made.
The above also apply after completion of a project and the consumer within the development request an increase in capacity.

Note: Over and above the bulk contribution the developer must pay the connection fees as applicable for the particular application

Housing units must incorporate alternative energy technology to be able keep the load within the 20 Amp limitations.

AMD = ZMD x N x C

Where AMD = Authorised maximum demand
ZMD = Zoned maximum demand (13.8 kVa)
N = Number of housing units
C = Housing factor according to the table below

6.1.1 The ZMD is determined by the Town-planning Scheme and is as follows:

(i) Residential 1,or Special and Undetermined, for a specific use which, in the opinion of the Executive Director: Engineering Services, is in accordance with Residential, on which only one or, dwelling-units per erf, may be erected; **13.8 kVA per potential dwelling**

(ii) Multiple Residential, Residential 2 or Special and Undetermined, for a specific use which, in the opinion of the Executive Director: Engineering Services, is in accordance with Multiple Residential; **13.8 kVA per potential dwelling**

For blocks or groups of housing units:

1 unit	= 1,00
2 units	= 0,72
3 units	= 0.62
4 units	= 0.57
5 units	= 0,53
6 to 10 units	= 0,50
11 to 20 units	= 0.48
21 to 30 units	= 0,47
31 to 40 units	= 0.46
41 to 50 units	= 0.45
More than 50 units	= 0.40

The final rating and the provision of a single connection point will be at the discretion of the Executive Director: Engineering Services.

(iii) Business or Special and Undetermined, for a specific use which, in the opinion of the Executive Director: Engineering Services, is in accordance with Business; **7.0 kVA per 100 m² of potential floor area.**

(iv) Industrial and Light Industrial or Special and Undetermined, for a specific use which, in the opinion of the Executive Director: Engineering Services, is in accordance with Industrial and Light Industrial; **2.5 kVA per 100 m² of potential floor area**

(v) Agricultural or Special and Undetermined, for a specific use which, in the opinion of the Executive Director: Engineering Services, is in accordance with Agricultural; **13.8 kVA per erf**

(vi) Any other use not referred to in (i), (ii), (iii), (iv) or (v) above: **0 kVA per erf**

6.2 Quota charges

6.2.1 General

The scales of the tariff for the supply of electricity as detailed in the Schedule: Supply of Electricity Part I are based on the costs associated with the provision of the supply to the various groups of consumers in the normal electrically developed areas within the Midvaal electricity supply area.

Where the supply needs to be provided to new premises or groups of premises or where an existing consumer applies for an increased supply, the cost of extending the distribution and reticulation networks within the Municipality that is not recovered from the tariff for the supply of electricity as set out in the Schedule: Supply of Electricity Part I must be paid by the developer/consumer as external engineering services.

The developer of a township must provide for and install the full quota allocated per erf for which an application has been made in respect of the distribution and reticulation systems. If the distribution and reticulation systems are not fully installed, the developer must compensate the Municipality for the difference between the allocated quota and the set quota at the prevailing quota charge. This is deemed to be contributions for external engineering services. The existing quota of the property prior to the latest application for development is used as a credit in the calculation. This quota is calculated in the same way as mentioned above.

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6.2.2 Determining charges

The quota charge is finally determined by the actual level at which the development connects to the supply system. The charge is calculated as follows:

Q = ADM xC

Where

Q	=	Quota charge payable in rand
C	=	Contribution per kVA at connection level as indicated in 6.2.3 below

6.2.3 Contributions

The quota charges, which does not include the connection cost, must be such as to cover the possible existing or future capital liabilities incurred or to be incurred by the Municipality in supplying the distribution and/or reticulation network to increase the quota to the premises or group of premises. The contributions per kVA at the different connection levels are as follows: (If in a particular development the contribution will not cover the infrastructure to be installed the Director: Electrical will determine the cost, which will be payable by the developer)

(i) Low-voltage connections

(a) For connections made at a the municipal metering cubicle/distribution kiosk, per kVA: **R2348.00** R2535.84 8%

(b) For connections made to the low-voltage distribution network, per kVA **R2180.00** R2354.40 8%

(c) For connections made to the low voltage busbars within miniature and communal substations, as well as to the outgoing terminals of the 11 000/400V transformer on rural lines, per kVA: **R1904.00** R2056.32 8%

(ii) Medium-voltage connections

For connections made at the 11kV distribution network:

(a) Taken from the 11kV distribution network, per kVA: **R1706.00** R1842.48 8%

(b) Taken directly from the 11kV switchgear of a satellite- or 88kV substation, per kVA: **R1496.00** R1615.68 8%

(c) Taken directly from the 11kV switchgear of a 88kV substation where the developer provides the satellite substation, per kVA: **R1360.00** R1468.80 8%

Note:

In instances where township owners/developers have already paid a quota charge during township establishment, or where a quota charge was paid at the time of scheme amendments, subdivision or consent use, a quota charge is payable for every kVA by which the notified maximum demand indicated by the end consumer or his or her authorized representative exceeds the allocated quota which has already been paid for.

Once payment, calculated at the applicable connection level, has been received, this notified maximum demand will then become the new AMD of the erf,

7. NETWORK FEASABILITY LOAD STUDY

For all subdivisions or developments where such a development has, to the reasonable discression of the Executive Director: Engineering Services, an impact on the electrical network, the applicant will have to obtain at his cost a feasibility report from Council's Electrical consultants regarding the impact of the development on the overall network.

8. TESTING OF CABLES, SWITCHGEAR, ETC

Cables, switchgear, etc, will be tested upon request from a consumer at a fee of **R1224.00** R1321.92 8% for the first two hours or part thereof and a further amount of **R612.00** R660.96 8% per hour or part thereof for each additional hour that the Council's employee spends in testing the equipment.

9. DEPOSITS

The following deposits shall be payable when application for a connection is made:

9.1 The Government of the Republic of South African (including the Gauteng Provincial Administration and the South African Transport Services) or any other class of consumer approved by the Council : no deposit.

9.2 Consumers above 30 000 kVA : a deposit based on a half of one month's consumption.

9.3 Consumers above 10 000 kVA but under 30 000 kVA **a deposit based on one and a half month's consumption.**

9.4 Consumers above 6 000 kVA but under 10 000 kVA: **a deposit based on two month's consumption**.

9.5 Consumers of dwellings and town houses (excluding users with pre-paid meters): an initial deposit of **R1904.00** R2056.32 8%, which amount, if insufficient, shall be increased to the average consumption of three months after the

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consumption of three months has been determined.

9.6 Consumers of flats (excluding users with pre-paid meters) an initial deposit of **R1224.00** R1321.92 8%, which amount, if insufficient, shall be increased to the average consumption of three months after the consumption of three months has been determined.

9.7 Other consumers (excluding users with pre-paid meters) : a deposit based on the consumption of three consecutive months : Provided that the deposit of a consumer who has obtained a connection before 19 October 1983 as well as a consumer who is the owner of the building and whose supply has not been disconnected because of non-payment, or has not appeared on the disconnection list or has not appeared on the warning list for two consecutive months, shall be based on the consumption of two consecutive months.

10. INTEREST ON ARREAR ACCOUNTS

Interest at the rate of Prime plus two percent will be levied on all outstanding electricity accounts.

11. CONVERSION CHARGES FROM CONVENTIONAL METER TO PREPAID METERS

The following charges shall be payable where a consumer opts to replace an existing credit meter connection with a pre-payment meter and purchase the meter directly from a supplier. The consumer must appoint an accredited contractor to do the necessary alterations and preparation for the conversion.

Pre-paid meter installation and admin cost
Administration costs: **R394.00** R425.52 8%

12. VALLUE ADDED TAX

The tariffs in Part II are subject to VAT

All previous Determinations of Tariffs for the supply of Electricity are substituted by this determination.

6/5/15

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ITEM	DESCRIPTION WATER	2014/2015 [R] VAT EXCL	2015/2016 [R] VAT EXCL

THE TARIFFS LISTED BELOW ARE VALID FROM 1 JULY 2015

1. DEFINITIONS

For the purposes of this tariffs, "month" means a calender month or a period between two consecutive readings of the meter, providing that the period shall not be less than 10 days. No minimum charges shall be levied in respect of meter reading covering a period of less than 15 days. Provided that, except with the consent or at the request of the consumer, not more than 12 readings shall be taken within a period of one calender year in respect of the same meter.

2. Availability Charges

(2.1) Except as provided in sub-item 2, the following availability charges per month or part thereof shall be payable by the owner per erf, stand, lot or other area, with or without improvements, which is, or in the opinion of the Council, can be connected to the main, whether water is consumed or not.

(a)	Erven used or intended for purposes set out in item 3(1)	41.80	**47.86**
(b)	Erven used or intended for purposes of flats and multi-family dwellings, per erf	0.00 140.80	**0.00** **161.22**
(c)	Erven used or intended for purposes set out in item 3(3)	41.80	**47.86**
(d)	Erven used or intended for purposes set out in item 3(4)	125.40	**143.58**
(e)	Erven used or intended for purposes set out in item 3(5)	125.40	**143.58**
(f)	Agricultural Holdings	41.80	**47.86**
(g)	Erven used or intended for purposes set out above	125.40	**143.58**
(h)	Approved Indigents	0.00	**0.00**

(2.2) The charge set out in sub item (1) shall not be payable by a township owner in respect of an erf, stand, holding or other area of which the water supply scheme has been constructed by himself at his own expense until such erf, stand, holding or other area has been transferred or until building plans are approved by the Council on such area

(2.3) The charge set out sub-item (1) shall be payable by the owner or occupier (where liability shall be joint or several) of such erf, stand, premises or other area

3. CHARGES FOR THE SUPPLY OF WATER

(3.1) Domestic (private residences) per kl, per month

(a) Randvaal,Walkerville, De Deur, Eikenhof,Teddersfield

Old	New		
0 - 6kl	0 - 6 kl	0.00	**0.00**
7 - 20kl	7 - 12 kl	22.00	**18.50**
21 - 50kl	13 - 20kl	15.07	**20.50**
51kl +	21 - 30kl	19.80	**22.00**
	31 - 45kl		**23.50**
	45+kl		**24.50**

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(b)	Meyerton, Risiville				
		Old	New		
		0 - 6kl	0 - 6 kl	0.00	**0.00**
		7 - 20kl	7 - 12 kl	22.00	**18.50**
		21 - 50kl	13 - 20kl	15.07	**20.50**
		51kl +	21 - 30kl	19.80	**22.00**
			31 - 45kl		**23.50**
			45+kl		**24.50**
(c)	Vaal Marina				
	0 - 30 kl			11.61	**13.29**
	31 kl +			16.50	**18.89**
(i)	Provided that where an erf is sub-divided into more than one residential portion, each of which has a separate entrance, each portion shall be metered separately				
(ii)	Provided that where a private residence is put to more than one use, the highest tariff in respect of such different uses shall apply, unless the portions put to such different uses have been provided with separate meters.				
(3.2)	Flats and multi-family dwellings, if each dwelling is not separately metered, per kl or part thereof				
(a)	Meyerton, Risiville, Randvaal, De Deur, Walkerville			15.07	**17.26**
(b)	Vaal Marina			11.61	**13.29**
(3.3)	Charitable institutions, churches, church halls, social, athletic and sports clubs, public hospitals, schools and school hostels, except race courses, sports grounds or halls used for profit, per kl or part thereof			15.07	**17.26**
(3.4)	The water supplied to any Manufacturing, Industrial or Business which interalia includes the following: Shops, offices, banks, garages, tearooms, butcheries, bakeries, laundries, restaurants, hotels, private hostels, boarding houses, lodging-houses, industrial compounds, married and single quarters (if supplied through one meter), race courses, sport grounds or halls used for profit, theatres, workshops and temporary supplies per kl or part thereof.			17.71	**20.28**
(3.5)	Sedibeng Breweries - Randwater purchase price + R0.025 per kl				
(3.6)	Informal settlements where water is supplied by a stand pipe per kl or part thereof			0.00	**0.00**
(3.7)	For any quantity of non-potable (grey) water supply to consumers per kl or part thereof			17.71	**20.28**
(3.8)	For any quantity of non-potable (grey) water supply to consumers in areas outside the municipality the same rate as (8) plus 25%.				
(3.9)	Charges for the supply of water to municipal departments shall be levied at an estimated cost and shall be determined by the City Treasurer annually after the estimates have been approved by the Council				
(3.10)	Water Leak Adjustment Tariff			6.90	**10.50**
(3.11)	Township Developers can apply for a special consumption tariff during the development of the project. The Project must be bigger than 50 Hectares. (The tariff is based on Business/Industrial Tariff Less 25%)			New	**15.21**
(3.12)	Sport Clubs leasing land from Council			New	**10.50**

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4.	**CHARGES FOR CONNECTING WATER SUPPLY**		
(4.1)	For the reconnection/disconnection of the water supply which has been cut off. From 07:30 - 16:00	413	**446**
(4.2)	For the supply and laying of the following connection pipe and installation of the meter including connecting the supply per contractor		
	20 mm	2 200	**2 376**
	25 mm	3 135	**3 386**
	50 mm	10 423	**11 256**
	80 mm	14 850	**16 038**
	100 mm	19 360	**20 909**
(4.3)	Fire and other connections not specified herein. Estimated average costs as determined by the ED: Engineering Services plus 15%. Such costs shall be certified by the ED: Engineering Services and such certificate shall be prima facie evidence of the correctness thereof.		
(4.4)	Prepaid Connection Costs for a new connection	5 500	**5 940**
5.	**CHARGES IN CONNECTION WITH METERS**		
(5.1)	For a special or unnecessary duplication reading of a meter	171	**184**
(5.2)	For the moving of the same line or removal at the request of a consumer per household meter supplied by the Council	1 100	**1 188**
(5.3)	For the moving on the same line or removal at the request of a consumer, any household meter supplied by the Council the cost of labour and material plus 15 %		
(5.4)	For the testing of a meter up to and including 25 mm supplied by the Council, in cases where it is found that the meter does not show an error of more than 5% either way Contractor's fee plus 15%		
(5.5)	For the testing of meters of sizes 40 - 150 mm supplied by the Council, in cases where it is found that the meter does not show an error of more than 5% either way Contractor's fee plus 15%		
(5.6)	For the testing of a private meter of sizes 15/20/25 mm	825	**891**
(5.7)	For the testing of private meters of all sizes over 25 mm and for any special test, the contractor's fee + 15%		
(5.8)	Rental per portable meter per month or part thereof	144	**156**
(5.9)	Refundable deposit per portable meter	4 680	**5 054**
(5.10)	Charges for installing a water restrictor For the provision and installation of a water restrictor valve at household connections, when required by the Municipality.	New	**550**
6.	**DEPOSITS**	**No VAT**	**NO VAT**
	The following initial deposits shall be payable when application for delivering of water to a premise is made:		

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(6.1)	For flats, dwellings and town houses (excluding users with prepaid meters) which amount if insufficient, shall be increased to the average consumption of three months after the consumption of three months has been determined.	880	**950**
(6.2)	For businesses/industries (excluding users with prepaid meters) which amount if insufficient, shall be increased to the average consumption of three months after the consumption of three months has been determined.	3 300	**3 564**
(6.3)	All other consumers (excluding users with prepaid meters) which amount if insufficient, shall be increased to the average consumption of three months after the consumption of three months has been determined.	880	**950**

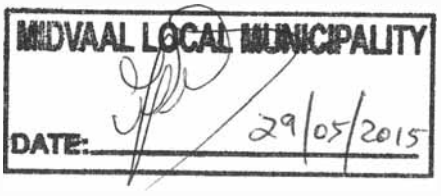
7. GENERAL

(7.1) Composite supplies: Where a supply is taken for various uses through one meter, the highest relevant tariff shall apply to the whole of the consumption. If the supply is arranged so that each type of consumer is separately metered, the relevant tariff applicable to each shall be charged.

(7.2) For the purposes of the charges payable in terms of item 3, meter readings shall be taken in gallons where necessary and converted to kl on the basis of 220 gallons being equal to 1 kl.

(7.3) Where the Council is called out to private premises to attend to a complaint regarding a leakage in the Council's water system and it is found that the leakage is in the water system within the premises for which the Council is not responsible. 385 **416**





ITEM	DESCRIPTION SANITATION	2014/2015 [R] VAT EXCL	2015/2016 [R] VAT EXCL

THE TARIFFS LISTED BELOW ARE VALID FROM 1 JULY 2015

1 GENERAL RULES REGARDING CHARGES

1.1 The word "month" in this schedule means a calender month or part thereof and the charges in respect of each month shall be due and payable on the same date as the general assessment rates: provided that the charges imposed in terms of item 7 of this schedule shall be payable monthly in arrear.

1.2 Where any person who is required to furnish a return in terms of this Schedule or to provide such other information as may be necessary to enable the Council to determine the charges to be made under this Schedule fails to do so within 30 days after having been called upon to do so by notice in writing, he shall pay such charges as the Council shall assess on the best information available to it.

1.3 The charges levied under items 2 and 3 of this schedule shall remain effective in the case of buildings wholly unoccupied or in course of demolition, until such date as the Council is requested to seal the opening to the Council's sewer.

1.4 The owner of premises situated outside the municipality which is directly connected to the Council's sewer and not through the sewer of any other local authority, shall be liable to pay all the charges set out or referred to in this schedule and, in addition, a surcharge of 25% thereon.

2. CHARGES IN RESPECT OF AVAILABLE SEWERS

2.1 For the purposes of this item of this Schedule : "piece of land" means any erf, stand, subdivision, lot area, agricultural land or any defined portion, with of without improvements "ecclesiatical purposes" means a church building, church hall, parsonage or church office.

2.2 The owner of every piece of land shall, when such a piece of land has a frontage to any sewer of the Council or where such piece of land is or, in the opinion of the Council, can be connected to any such sewer pay to the Council the following charges per month.

(a)	In terms of every piece of land zoned in terms of the Council's Town Planning Scheme, as amended from time to time for residential purposes and in respect of every piece of land used or aquired or reserved for eclesiastical of charitable purposes, per erf:		
(1)	Meyerton, Risiville	80.43	86.87
(ii)	Randvaal, Walkerville	72.22	77.99
(iii)	Henley on Klip - where a suction point is in use but a waterborne system is in place	72.22	77.99
(iv)	Vaal Marina	72.22	77.99
	(v) Approved Indigents	0.00	0.00
(b)	In terms of every piece of land zoned in terms of the Council's Town Planning Scheme, as amended from time to time for residential 2, 3 and 4 purposes, per flat per townhouse	55.77	60.23
(c)	In respect of every piece of land zoned for agricultural holding in terms of the Council's Town Planning Scheme, as amended from time to time, per agricultural holding	256.63	277.16
(d)	In respect of every piece of land other than those specified in (a), (b) or (c) above, per 1000 m^2 or part thereof		
(i)	Meyerton, Risiville, Duncanville	80.43	86.87
(ii)	Randvaal, Walkerville, De Deur en Vaal Marina	72.22	77.99

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(iii)	Kliprivier Business Park	990.00	1 069.20
	Provided that no such charges shall exceed this amount per month for Meyerton, Risiville	2 444.20	2 639.74
	Provided that no such charges shall exceed this amount per month for Randvaal, Walkerville, De Deur en Vaal Marina	832.70	899.32
(e)	Where the Council constructs an outfall sewer to drain one or more townships and where such sewer traverses farmland or land laid out as agricultural holdings and such farmland or holdings are not intended at the time of construction of the sewer tobe served by such sewer, the Council may, for such period or periods as it determine, excempt any owner of such farmland or agricultural holding from the pay ment of the charges laid out in terms of items 2 (2) (c) and (d) provided that if any such owner voluntary desires to be connected to such sewer, he shall, from the date of connection, be liable for the payment of all applicable sewerage charges as set out in this Schedule.		
3.	**ADDITIONAL CHARGES** In addition to the charges specified in Item 2 above, the following applicable charges shall monthly be paid by the owner of any premises which are connected to the Council's sewerage system:		
3.1	**Residential 1 erven, for each dwelling-house**		
(i)	Meyerton, Risiville	77.99	84.23
(ii)	Randvaal, Walkerville, De Deur and Lakeside	77.99	84.23
(iii)	Vaal Marina	77.99	84.23
(iv)	Approved Indigents	0.00	0.00
3.2	**Residential 2, 3 & 4 erven for each flat/ townhouse**	77.99	84.23
	Provided that where rooms are let solely for residential purposes without the provision of food, every two such rooms or part thereof under one roof shall be regarded as a flat.		
3.3	**Business and Industrial premises** in respect of the total of the areas of the building measured externally at each floor, including the basement		
(a)	Up to 2000 m^2, per 100 m^2 or part thereof:		
(i)	Meyerton, Risiville and Duncanville	77.99	84.23
(ii)	Randvaal, Walkerville and De Deur	77.99	84.23
(iii)	Vaal Marina	77.99	84.23
(b)	Over 2000 m^2, per 2000 m^2 or part thereof:		
(i)	Meyerton, Risiville and Duncanville	779.90	842.29
(ii)	Randvaal, Walkerville, De Deur and Vaal Marina	779.90	842.29
	Provided that no such charges shall exceed this amount per month for		
(i)	Meyerton, Risiville and Duncanville	9 843.90	10 631.41
(ii)	Randvaal, Walkerville, De Deur and Vaal Marina	2 733.50	2 952.18
3.4	**Flats and Business premises under one roof** in respect of the total of the areas of the building measured externally at each floor, including basement available for business premises:		
(a)	Up to 2000 m^2, per 100 m^2 or part thereof	77.99	84.23
(b)	Over 2000 m^2, per 2000 m^2 or part thereof	779.90	842.29
3.5	**Private hotels, boarding-houses and lodging houses:**		
	For every 100 m^2 or part thereof of the total area of the building at each floor, measured externally, including basement and outbuildings.	77.99	84.23
3.6	**Hotels and clubs without outdoor sporting facilities**(licensed under the Liqour Act, 1977) and business premises under the same roof. For every 100 m^2 or part thereof of the total area of the building at each floor, measured externally, including basement and outbuildings, available for hotel or club purposes.	117.70	127.12
3.7	**For each church**	72.22	77.99
3.8	**Church hall** per hall	72.22	77.99
3.9	**Halls from which revenue is derived.** For every 100 m^2 or part thereof of the total of the area of the building at each floor, including basement.	77.99	84.23
3.10	**Charitable institutions** (as referred to in the Welfare Organisation Act, Act, 1949) for every 10 inmates or part of 10, based on the average daily total during the preceding calender year.	32.22	34.80
3.11	**Schools, creches, nursery schools and colleges** for every 50 persons or part of 50 comprising staff, scholars and workers, based on the average daily total during the preceding calender year.	67.21	72.59

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3.12	**Boarding schools and school hostels.** For every 20 persons or part of 20 comprising staff, scholars and workers, based on the average daily total during the preceding calender year.	95.55	103.19
3.13	**Sports clubs, excluding school sport grounds.** In respect of every 300 enrolled members or part of 300, based on the average daily total during the preceding calender year.	225.50	243.54
3.14	**Hospitals, nursing homes, maternity or nursing homes:**		
(a)	Per each bed available for patients during the preceding calender year, calculated on the monthly average of beds	43.33	46.80
(b)	Per each staff member and worker, resident or non-resident, calculated on on the monthly average of persons in service during the preceding calender year	20.90	22.57
3.15	**Goal.** For every 10 inmates or part of 10 including staff lodged, based on the average daily total during the preceding calender year	77.99	84.23
3.16	**Private owned compounds or hostels** accomodating more than five boarders. For every 10 boarders or part of 10 which the compound /hostel are capable of accomodating, based on the accomodation available at the end of the preceding calender year.	77.99	84.23
	(Certified returns shall be furnished to the Council by the persons in charge of the organisation, institution, etc as mentioned from item (10) up to and including item (16)		
3.17	**Power stations.** For every 200 m² or pert thereof of the total area of the building at each floor, including basement	77.99	84.23
3.18	**Public conveniences.** For every 10 m² or part thereof occupied	77.99	84.23
3.19	**Storage premises.** If used exclusively for the purposes of a storage business per 100 m² or part thereof of the total area, excluding storage area, of the building at each floor, measured externally, including basement.	77.99	84.23
3.20	**Drive-in theatres.** For every 10 motor vehicles or part thereof provided for inside the theater area.	44.00	47.52
4.	**VACUUM TANK SERVICES**		
4.1	For the removal of the contents of household septic tanks by a vacuum tank vehicle, on application, within the municipal area during office hours (07:00 - 17:00) only		
(a)	For the first call-out to a maximum of 7 kl or part thereof per calender month	Service has been discontinued	Service has been discontinued
(b)	All suctions in excess of 7 kl per kl	Service has been discontinued	Service has been discontinued
4.2	For the removal of the contents of of business and industrial septic tanks by a vacuum tank vehicle, on application, within the municipal area during office hours only (07.30-17.00):		
(a)	For the first call-out to a maximum of 7 kl or part thereof per calender month	Service has been discontinued	Service has been discontinued
(b)	All Suctions in excess of 7kl	Service has been discontinued	Service has been discontinued
4.3	Notwithstanding the amounts mentioned in items 4.1 & 2, the following amounts shall be payable for the discharge of the contents of a conserving or septic tank in the Council's sewer system, per kl or part thereof	Service has been discontinued	Service has been discontinued

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5.	**VOLUME CHARGE**		
	An user discharging effluent per kl	10.56	11.40
6.	**INDUSTRIAL EFFLUENTS**		
6.1	Industrial Effluent Discharge Permit	0.00	0.00

6.2 In respect of industrial effluent, the highest tariff specified in items 6.3.2 -6.3.4 shall be payable by the user.

6.3 **Industrial Effluent Treatment Charge**

6.3.1 **Calculation of Industrial Effluent Treatment Charge**

The following provisions apply with regard to and for purposes of calculating the treatment charge provided for in item 6.3.2

(a) The owner or occupier of any premises from which industrial effluent is discharged shall, in addition to any other charges provided for in these tariffs of in any other law, pay to the Council a charge calculated in accordance with the provisions of these tariffs in respect of each month during which such discharge takes place.

(b) Each user discharging effluent into the Council's sewage disposal system shall test such industrial effluent, on a regular schedule as provided for in the permit to discharge industrial effluent, and report the results to the Council.

(c) The Council shall in its entire discretion conduct analysis of industrial effluence at random. The values obtained by the Council shall be taken as correct and used to calculate the treatment charge. Whenever a sample is taken by the Council, one half thereof shall be made available to the user, if required at the time when the sample was taken.

(d) The average of the values of the different analysis results of 24 hourly composite or grab samples of the effluent, taken during the relevant month and as prescribed in terms of the permit referred to in sub paragraph (b) above will be used to determine the treatment charge payable.
Should the user not accept the values obtained from the said analysis intended in this sub paragraph the user may request further tests at the cost of such user to be done by a laoratory acceptable to the Council and the user.

(e) In the total absence of a sample, the user shall pay to the Council the higher of the amounts as determined per items 6.3.3 or 6.3.4 hereof per month plus such other applicable tariffs prescribed herein.

(f) Should the user fail to submit to the Council timeously the results required in terms of sub paragraph (b) above, the results obtained by the Council from the last test results submittedin terms of the provisions of sub paragraph (b) shall remain applicable: provided further that the Council may apply the provisions of sub paragraph (c) for the purposes of calculating the charges payable: provided further that should the result of the formula in item 6.3.2 be less than the amount specified in items 6.3.3 or 6.3.4 the highest amount calculated will be payable for the relevant month.

(g) In the absence of any direct measurement, the quantity of industrial effluent discharged during a period shall be determined by the Council taking into consideration the quantity of the water consumed on the premises for domestic purposes, the quantity lost to the atmosphere during the process of manufacture and the quantity present in the final product produced on the premises.



(h) If a meter metering the quantity of water consumed on the premises is proven to be defective, the appropriate adjustments shall be made to the quantity of industrial effluent discharged when calculated as prescribed in sub paragraph (g) and the defective meter shall be repaired or replaced as soon as possible.

(i) For the purpose of calculation of the quantity of industrial effluent discharged from each point of discharge of industrial effluent as aforesaid, the total quantity of water consumed on the premises shall be allocated amont the several points of discharge as accurately as is reasonably practical after consultation between the Council and the users of the relevant premises.

(j) The owner or occupier of premises where an industrial effluent meter is installed, shall ensure that the meter is calbrated annually.

6.3.2 **Treatment charge**

The owner or occupier of any premises on which any trade or industry is carried out and from which, as a result of such trade and industry or of any process incidental thereto, any effluent (herein after referred to as "industrial effluent") is discharged into the Council's sewage disposal system, shall in addition to any other fee or charges for which such owner or occupier may be liable for in terms of these tariffs, also pay to the Council a treatment charge, being an amount calculated on the industrial effluent discharged, the strengths and the permitted (allowed) concentrations of the industrial effluent discharged during the relevant month and in accordance with the following formula:

Ti = C/12 (Qi/Qt)[a + b(CODi/CODt) + c(Pi/Pt) + d(Ni/Nt) + e(Ssi/SSt)]

Ti = Charges per month for the treatment of industrial effluent.

C = Total operational budget for the purification works

Qi = Sewage flow(as defined in the Council's Sanitation Services by-laws) originating from the user in kl per day determined for the relevant month.

Qt = Annual total sewage inflow (as defined in the Council's Sanitation Services by-laws) to the Council's sewage disposal system in kl per day.

a = portion of the fixed cost of treatment.

b = portion of the costs directly related to the removal of chemical oxygen demand.

CODi = Average chemical oxygen demand of the settled sewage originating from the user in mg per litre determined for the relevant month.

CODt = Annual average chemical oxygen demand of the settled sewage in the total inflow to the Council's sewage disposal system in mg per litre.

c = portion of costs directly related to the removal of phosphates.

Pi =Average Ortho-phosphate concentration originating from the user in mg Phosphorus per litre determined for the relevant month.

Pi =Annual average Ortho-phosphate concentration originating from the user in mg Phosphorus per litre determined for the relevant month.

d = portion of the costs directly related to the removal of ammonia.

Ni = Average Ammonia originating from the user in mg Nitrogen per litre determined for the relevant month.

Nt = Annual average Ammonia concentration of the sewage in the total inflow to the Council's sewage disposal system in mg Nitrogen per litre.

e = portion of the costs directly related to the removal of suspended solids.

Ssi = Average suspended solids concentration originating from the user in mg per litre determined for the relevant month.

SSt = Annual average suspended solids concentration of the sewage in the total inflow to the Council's sewage disposal system in mg per litre.

For calculating of the treatment charges according to the above formula the following system values will apply:

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Qt	7
CODt	551
Pt	5.8
Nt	25.5
SSt	259
a	0.29
b	0.46
c	0.05
d	0.05
e	0.15

7. ERWAT (KLIPRIVIER BUSINESS PARK) COSTS PLUS 10%

These tariffs apply to eg. the following uses: business, commercial and industrial properties.

Tariff summary	Tariff per kl	
0 - 200 kl/month	6.12	6.61
201 - 1 000 kl/month	4.81	5.19
1 001 - 2 500 kl/month	2.82	3.05
2 501 - 5 000 kl/month	1.38	1.49
5 001 - 25 000 kl/month	1.24	1.34
25 001 - 50 000 kl/month	1.16	1.25
50 001 or more kl/month	0.62	0.67

These tariffs listed in 7 shall be levied in respect of each sewer connection provided to the premises on which a use intended in this item is being exersised. The relevant tariffs listed in this item shall be levied cumulatively.

8. SUPPLY OF TREATED SEWAGE EFFLUENT

8.1 The charges payable in respect of any connection, including any extension extension of the main which may be necessary for the supply of treated sewage effluent, shall amount to the actual cost of material and labour used for such a connection, plus a surcharge of 10% on such amount.

8.2 For the supply of treated sewage effluent for gardening purposes, per kl or part thereof	2.78	3.01

9. SELLING OF SEWAGE SLUDGE

Decomposed sewage sludge may be purchased from the Council if it's avalable provided that

(a) the purchaser removes the sludge from the silt dry-beds at own costs; and

(b) the purchaser undertakes in writing to use the sludge according to the guidelines set by the Department of National Health

1 ton	16.50	17.82
Above 1 ton and up to 3 tons	30.80	33.26
Above 3 tons and up to 6 tons	63.80	68.90
Above 6 tons	94.05	101.57

10. WORK CHARGES

10.1 Sealing of opening, when a drainage installation is disconnected from a sewer, per opening: cost of labour and material + 10%

10.2 Additional connections to mid block sewers and sewers adjacent to side or street boundaries per property: cost of labour and material + 10%

10.3 Connections involving street crossings: cost of labour and material + 10%

11. UNNECESSARY CALL-OUT CHARGES	390.00	421.20

When the Council is called out to attend to a complaint regarding a blockage in the Council's sewerage system and it is found that the blockage is in the sewerage systems within the premises for which system the Council is not responsible.

12. INSPECTION FEES

12.1 In respect of a specific contravention of the by-laws of the Council whether continuous or interrupted during a period of 12 months

First inspection		
First follow-up inspection subsequent to a notice of rectification	411.40	444.31
2nd follow-up inspection subsequent to the notice of rectification intended above	1 222.10	1 319.87
3rd or subsequent follow-up inspection subsequent to the notice of rectification intended above	3 333.00	3 599.64

12.2 In respect of locating Council manholes, private connections and acceptance by the Council of new sewer infrastructure, installations and connections during a period of 12 months

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	First inspection on the site	411.40	444.31
	First follow-up inspection on the site intended above	1 222.10	1 319.87
	3rd follow-up inspection on the site intended above	3 333.00	3 599.64
13.	**READING OF EFFLUENT METERS ON REQUEST**		
	Should a consumer require that a meter be read at any other time other than the time appointed by the Executive Director: Engineering Services or his nominee, this charge for each such reading.	366.30	395.60

The abovementioned tariffs exclude VAT

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ITEM	DESCRIPTION CLEANSING AND SOLID WASTE	2014/2015 [R] VAT EXCL	2015/2016 [R] VAT EXCL
	THE TARIFFS LISTED BELOW ARE VALID FROM 1 JULY 2015 AND EXCLUDES VAT		
1.	**REMOVAL OF DOMESTIC USE**		
	From residential dwellings 1 in plastic bags with a conserving capacity of not more than 0.1 m^3 with a maximum of 6 bags per dwelling or town house per removal. Monthly tariff		
a.	Meyerton / Risiville	136.40	147.31
b	Randvaal / Vaal Marina	136.40	147.31
c.	Walkerville / De Deur	136.40	147.31
d.	Savannah City	0.00	147.31
e.	Lakeside Estates / Sicelo/ Bantu Bonke	68.20	73.66
f.	Resorts in Vaal Marina and Suikerbosrand (Bulk Resorts)	101.20	109.30
g.	Savannah City Low Cost Housing	0.00	73.66
1.2	From flats and other (res 2, 3 and 4): once per week per residential unit	101.20	109.30
1.3	From agricultural holdings in plastic bags with a conservancy capacity of not more than 0.1 m^3 with a maximum of 6 plastic bags per agricul tural holding, once per week	136.40	147.31
1.4	From farm portions in plastic bags with a conservancy capacity of not morethan 0.1 m^3 with a maximum of 6 bags per agricultural holding, once per week	136.40	147.31
1.5	Non-Sectional Title with Multiple Living Units - R75.66 per unit.	0.00	75.66
1.6.	Non-Sectional Title properties containing Living Rooms with shared facilities - R30.27 per unit.	0.00	30.27
1.7	Replacement of lost/damaged and worn out 240lt bin	0.00	800.00
2.	**REMOVAL OF BUSINESS AND DRY INDUSTRIAL REFUSE**		
2.1	In plastic bags with a conserving capacity of not more than 0.1 m^3 compacted or un-compacted, with a maximum of 4 bags		
a.	One removal per week	158.40	171.07
b.	Two removals per week	303.60	327.89
c.	Three removals per week	443.30	478.76
d.	Daily removals	834.90	901.69
2.2	In containers with a conserving capacity of not more than 2.5 m^3 p/month		
a.	One removal per week	1 290.30	1 393.52
b.	Two removals per week	2 150.50	2 322.54
c.	Three removals per week	3 415.50	3 688.74
d.	Daily removals	6 451.50	6 967.62
2.3	Rental of the above mentioned container with a conservancy capacity of not more than 2.5 m^3 per month	341.00	368.28
3.	**REMOVAL OF BUSINESS AND RESIDENTIAL REFUSE IN CONTAINERS WITH A CAPA CITY OF NOT MORE THAN 6 m^3 FOR RENTAL LONGER THAN ONE WEEK**		
3.1			
a.	Rental per week or part thereof	108.90	117.61
b.	Rental per month	404.80	437.18
c.	Removal by means of compactor, per removal	583.00	629.64
d.	Removal by means of a skip loader, per removal	797.50	861.30
4.	**REMOVAL OF BUSINESS AND RESIDENTIAL REFUSE IN CONTAINERS WITH A CON SERVANCY CAPACITY OF NOT MORE THAN 30 m^3 FOR RENTAL PERIOD LONGER THAN ONE WEEK**		
4.1			
a.	Removal of 15 m^3 skip bin, per removal	1 644.50	1 776.06
b.	Removal of 18 m^3 skip bin, per removal	2 024.00	2 185.92
c.	Removal of 30 m^3 skip bin, per removal	3 289.00	3 552.12

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5.	**REMOVAL AND DISPOSAL OF CONDEMNED FOODSTUFFS**		
5.1	Per removal, per m^3 or part thereof	145.20	156.82
6.	**REMOVAL AND DISPOSAL OF BUILDING RUBBLE**		
6.1	Per removal, per m^3 or part thereof	121.00	130.68
7.	**REMOVAL AND DISPOSAL OF GARDEN REFUSE**		
7.1	Per removal, per m^3 or part thereof	106.70	115.24
8	**UN-PROCLAIMED TOWNSHIPS**		
8.1	From residential dwellings 1 in plastic bags with a conserving capacity of not more than 0.1 m^3 with a maximum of 6 bags per dwelling or town house per weekly removal, per month	106.70	115.24
9.	**LANDFILLS DISPOSAL OF WASTE (NON-WEIGHBRIDGE)**		
9.1	**(INCLUDES A TARIFF PER TON REHABILITATION LEVY)**	13.20	14.26
9.2	Disposal of Household and Garden Refuse by residents of Midvaal	**FREE**	**FREE**
9.3	**DISPOSAL OF WASTE BY NON-RESIDENTS (NON-WEIGHBRIDGE)**		
a.	Disposal of Household and Garden Refuse by Non-residents per 1m3	91.30	98.60
b.	Per skip bin non municipal per bin	858.00	926.64
c.	Non-household or garden refuse - 1 ton vehicle with/without trailer	91.30	98.60
d.	3 ton vehicle	233.20	251.86
e.	Larger than 3 ton vehicle	783.20	845.86
f.	Single Axle Tipper	644.60	696.17
g.	Double Axle Tipper	783.20	845.86
h.	Articulated Tipper Trailer	1 122.00	1 211.76
10.	**LANDFILLS DISPOSAL OF WASTE (WEIGHBRIDGE)**		
10.1	**DESCRIPTION**		
a.	Disposal of Household and Garden Refuse by residents of Midvaal	Free	Free
b.	General and non-hazardous industrial dry solid waste by the general public and contractors in excess of 1000 kg	178.20	192.46
c.	Disposal of clean compostable garden refuse by the general public and contractors in excess of 1000 kg	48.40	52.27
d.	Disposal of general and non-hazardous industrial dry solid waste by the general public and contractors, from outside the boundaries of the municipality in excess of 1000 kg	453.20	489.46
e.	Clean building rubble up to 1000kg	**FREE**	**FREE**
f.	Clean soil, usable as cover material up to 3000kg	**FREE**	**FREE**
10.2	**DISPOSAL OF WASTE BY NON-RESIDENTS (WEIGHBRIDGE)**		
a.	General and non-hazardous industrial dry solid waste by the		
b.	general public and contractors in excess of 1000 kg	0.00	384.92
c.	Disposal of clean compostable garden refuse by the general public		
d.	and contractors in excess of 1000 kg	0.00	104.54
e.	Disposal of general and non-hazardous industrial dry solid waste by the general public and contractors, from outside the boundaries of the municipality in		
	excess of 1000 kg	0.00	978.92
h.	Clean building rubble up to 1000kg	0.00	130.68
i.	Clean soil, usable as cover material up to 3000kg	0.00	261.36
11.	**DISPOSAL OF WASTE BY REGISTERED LANDFILL USERS**		
a.	Per skip bin non municipal	748.00	807.84
b.	Non-household or garden refuse - 1 ton vehicle with/without trailer	55.00	59.40
c.	3 ton vehicle	138.60	149.69
d.	Larger than 3 ton vehicle	486.20	525.10
e.	Single Axle Tipper	404.80	437.18
f.	Double Axle Tipper	423.50	457.38
g.	Articulated Tipper Trailer	616.00	665.28
12.	**GENERAL NOTES:**		
a.	The charge in respect of any refuse removal service rendered and not provided for elsewhere in this tariff charges shall be negotiated with Midvaal LM.		
b.	The Municipality reserves the right to refuse the rendering of any service if the		

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	rendering thereof is impractical.			
c.	The Municipality will not refund any monies unless the user gives notification in writing. Rebates will only be backdated to a maximum of three months from the date of written notification.			
d.	Additional service will be charged at the full monthly collection service fee.			
	DRAFT TARIFFS APPROVED BY: **S M MOSIDI** **EXECUTIVE DIRECTOR:** **COMMUNITY SERVICES** **DATE:** 4/5/2015			

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CORPORATE SERVICES TARIFFS FOR THE HIRE OF CITY HALLS (MIDVAAL AREAS): WITH EFFECT FROM 01 JULY 2015

	ROTHDENE CITY	MEYERTON CITY HALL	KITCHEN MEYERTON FOR A SIDE HALL(Mitchell Wing)	VAAL MARINA HALL/Board Room	BANTU BONKE/ SICELO HALLS/ LAKESIDE MPC	SIDE HALL(Loch Wing), CITY HALL COMMITTEE ROOM, MEYERTON CIVIC CENTRE
1. Balls, Dance Parties, Social and Similar functions From 08:00 - 24:00	R700.00	R2000.00 (Inclusive of tariff for Side – Halls and Kitchen if Main Hall is hired)	R580.00	R580.00	R450.00	R580.00 per occasion
1.1 *A refundable breakage deposit is payable on all Halls/side hall, bookings confirm on deposit*	R440.00	R440.00	R440.00	R440.00	R440.00	R440.00
2. Concerts and films.	R470.00	R700.00	R350.00	R350.00	R230.00	R350.00
3. Bazaars, fun-fairs, selling and promotions, per occasion	R470.00	R700.00	R350.00	R350.00	R230.00	R350.00
4. Church services and meetings, per occasion:	R470.00	R700.00	R580.00	R350.00	R230.00	R350.00
4.1 Church services and non-political meetings 4.2 Political meeting or gatherings	R470.00	R700.00	R580.00	R350.00	R230.00	R350.00
5. Gatherings/functions in support of a religion, educational and bona fide registered charitable organizations – provided/ written application is approved.	Discount of 25 %	Discount of 25 %	Discount of 25 %	Discount of 25 %	Discount of 25 %	Discount of 25 %
6. Hiring of the halls for cultural practices or any other cultural group or any other sporting code that falls under the control of a Local Amateur Sports Council, with the understanding that the use of the hall not be to the disadvantage of any other: Per month for maximum use 3x per week for 2 hour sessions	R580.00 / month	R1 150.00 / Month	R580.00 per Month	R580.00 per Month	R300.00 per Month	R580.00 per Month
6.1 A refundable breakage deposit is payable.	R440.00	R440.00	R440.00	R440.00	R440.00	R440.00
7. Use of the hall for municipal and governmental gatherings.	Free	Free	Free	Free	Free	Free
8. Hiring of the piano/organ *A refundable breakage deposit is payable*	None available	R100.00 R350.00	None available	None available	None available	None available
9. Levying of fees for the cleaning of the hall and accessories.	R330.00 per function	R330.00 per function	R330.00 per function	R330.00 per function	R330.00 per function	R330.00 per function
10. Hiring of the movable stage. 1. *A refundable breakage deposit is payable*	Not available	R100.00 R440.00	Not available	Not available	Not available	Not available

11. Hiring hall for bona fide community activities relevant to youth, elderly disabled, gender @ R100 per occasion maximum 2 hours once a week. Permission will be denied for future use if facility is left dirty or damaged					R100 per function	
12. Hiring of tables and chairs: Round Tables Tables Square Chairs	R40.00/table R3300/ table Free	R 44.00/table R33.00/ table Free	R 44.00/table R33.00/ table Free	R 44.00/table R33.00/ table Free	R 44.00/table R33.00/ table Free	R 44.00/table R33.00/ table Free
13. Hiring of Council Cutlery: *A refundable deposit of breakage is payable when cutlery and rockery is issued.*	*250.00*	*250.00*	Not available	Not available	Not available	*250.00*
300 Dinner Plates	2.00 each	2.00 each				2.00 each
300 Side plates	1.05 each	1.05 each				1.05 each
300 Cups and sauces	2.00 per set	2.00 per set				2.00 per set
300 Dinner Knives	0.70 each	0.70 each				0.70 each
300 Dinner Forks	0.70 each	0.70 each				0.70 each
300 Desert Forks	0.70each	0.70each				0.70 each
300 Cake Forks	0.70 each	0.70 each				0.70 each
300 Table/desert spoons	0.70 each	0.70 each				0.70 each
300 Tea spoons	0.70 each	0.70 each				0.70 each
300 Soup spoons	0.70 each	0.70 each				0.70 each
300 Soup/desert bowls	2.00 each	2.00 each				2.00 each
25 Sugar bowls	2.00 each	2.00 each				2.00 each
25 Milk jugs	2.00 each	2.00 each				2.00 each
50 Water/juice jugs	2.00 each	2.00 each				2.00 each
30 salt and pepper sets	2.00 each	2.00 each				2.00 each
Bain-marie with 8 bowls	55.00	55.00				55.00
10 Salad bowls	2.60each	2.60each				2.60each
10 Salad spoons	1.40 each	1.40 each				1.40 each
10 Serving spoons	1.40 each	1.40 each				35.00 each
1 Urn 25 Lt	35.00	35.00				35.00
1 Urn 10 Lt	35.00	35.00				35.00

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DETERMINATION OF TARIFFS PAYABLE IN TERMS OF THE OUTDOOR ADVERTISMENT AND BUILDING BY-LAWS 2009 TARIFFS FOR 2015/16

		2014 / 2015	2015 / 2016	8% Increase
1.	**CLASS 1 ADVERTISMENTS** SUPER BILLBOARDS, CUSTOM-MADE BILLBOARDS, LARGE BILLBOARDS, SMALL BILLBOARDS AND TOWER STRUCTURES			
1.1.	**NEW APPLICATIONS** Application fee per sign	1458	**1574.64**	1.08
1.2.	**APPLICATIONS FOR AMENDMENTS** Application fee per sign	730.00	**788.4**	1.08
1.3.	**APPLICATIONS FOR EXTENSION OF TIME PERIOD** Application fee per sign	510	**550.8**	1.08
	Inspection fee per m² of the total face of each sign applicable to class 1	145	**156.6**	1.08
2	**CLASS 2 ADVERTISMENTS**			
2.1	LARGE POSTERS AND ADVERTISEMENTS ON STREET FURNITURE			
2.1.2.	**NEW APPLICATIONS** *Application fee per poster or sign*	413	**446.04**	1.08
2.1.3.	**APPLICATIONS FOR AMENDMENTS** *Application fee per poster or sign*	207	**223.56**	1.08
2.1.4.	**APPLICATIONS FOR EXTENSION OF TIME PERIOD**			

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Application fee per poster or sign	317	**342.36**	1.08

BANNERS AND FLAGS

2.2.1. BANNERS AND FLAGS FOR FUNCTIONS OR EVENTS

PROTECTION SERVICES			

2.2.2. BANNERS AND FLAGS FOR THE DISPLAY OF THE NAME, CORPORATE SYMBOL AND NATURE OF ENTERPRISES AND STREETSCAPING

NEW APPLICATIONS

Application fee			
per enterprise per sign with a minimum fee of	699	**754.92**	1.08

APPLICATIONS FOR AMENDMENTS

Application fee			
per enterprise per sign with a minimum fee of	482	**520.56**	1.08

APPLICATIONS FOR EXTENSION OF TIME PERIOD			
Application fee per enterprise per sign with a minimum fee of	413	**446.04**	1.08

2.3. SUBURBAN ADVERTISEMENTS

NEW APPLICATIONS			
Application fee per sign	206	**222.48**	1.08

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APPLICATIONS FOR AMENDMENTS *Application fee per sign*	138	**149.04**	1.08

APPLICATIONS FOR EXTENSION OF TIME PERIOD *Application fee per sign*	104	**112.32**	1.08

2.4. ESTATE AGENT'S BOARDS

PROTECTION SERVICES

2.5. SALE OF GOODS OR LIVESTOCK (AUCTION SALES)

PROTECTION SERVICES

2.6. PAVEMENT POSTERS AND NOTICES

2.6.1. CATEGORY 1 POSTERS

2.6.1.1 CATEGORY 1 POSTERS IN RESPECT OF PUBLIC, CHARITABLE, RELIGIOUS OR EDUCATIONAL EVENTS

PROTECTION SERVICES

2.6.1.2. CATEGORY 1 POSTERS IN RESPECT OF CULTURAL, POLITICAL, SOCIAL, SPORTING OR RECREATIONAL EVENTS

SOCIAL, SPORTING OR RECREATIONAL EVENTS
PROTECTION SERVICES

2.6.2. CATEGORY 2 POSTERS

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PROTECTION SERVICES

2.6.3. CATEGORY 3 POSTERS

PROTECTION SERVICES

2.6.4. CATEGORY 4 POSTERS

PROTECTION SERVICES

2.6.5. CATEGORY 5 POSTERS

PROTECTION SERVICES

2.7. PROJECT AND DEVELOPMENT BOARDS
(If not exempted under S9)

NEW APPLICATIONS *Application fee* per m2 of the total face of the display with a minimum fee of	699	**754.92**	1.08
APPLICATIONS FOR AMENDMENTS *Application fee* per m^2 of the total face of the display with a minimum fee of	482	**520.56**	1.08
APPLICATIONS FOR EXTENSION OF TIME PERIOD ***Application fee*** per m^2 of the total face of the display with a minimum fee of	413	**446.04**	1.08

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2.8. TEMPORARY WINDOW SIGNS

Exempted

2.9. STREET NAME ADVERTISEMENTS

Prohibited

2.10. NEIGHBOURHOOD WATCH AND SIMILAR SCHEMES

Exempted

2.11. PRODUCT REPLICAS AND THREE-DIMENSIONAL SIGNS

NEW APPLICATIONS ***Application fee*** per m^2 of the total face of each sign with a minimum fee of	699	**754.92**	1.08
APPLICATIONS FOR AMENDMENTS ***Application fee*** per m^2 of the total face of each sign with a minimum fee of	482	**520.56**	1.08
APPLICATIONS FOR EXTENSION OF TIME PERIOD ***Application fee*** per m^2 of the total face of each sign with a minimum fee of	413	**446.04**	1.08

3 CLASS 3 ADVERTISEMENTS

3.1. SKY SIGNS

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Prohibited			

3.2. ROOF SIGNS

NEW APPLICATIONS *Application fee*	699	**754.92**	1.08
Inspection fee Applicatble to all roof Signes per m^2 of the total face of each sign	138	**149.04**	1.08
APPLICATIONS FOR AMENDMENTS *Application fee*	482	**520.56**	1.08
APPLICATIONS FOR EXTENSION OF TIME PERIOD *Application fee*	413	**446.04**	1.08

3.3. FLAT SIGNS

NEW APPLICATIONS *Application fee*	699	**754.92**	1.08
APPLICATIONS FOR AMENDMENTS *Application fee*	482	**520.56**	1.08
APPLICATIONS FOR EXTENSION OF TIME PERIOD ***Application fee***	413	**446.04**	1.08
Inspection fee per m^2 of the total face of each sign applicable to all flat signs	138	**149.04**	1.08

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3.4. PROJECTING SIGNS

NEW APPLICATIONS *Application fee*	699	**754.92**	1.08
APPLICATIONS FOR AMENDMENTS *Application fee*	483	**521.64**	1.08
APPLICATIONS FOR EXTENSION OF TIME PERIOD *Application fee*	413	**446.04**	1.08
Inspection fee per m^2 of the total face of each sign applicable to Projecting Signs	138	**149.04**	1.08

3.5. VERANDA, BALCONY, CANOPY AND UNDERAWNING SIGNS
(If not exempted under Section 9)

NEW APPLICATIONS *Application fee per sign*	207	**223.56**	1.08
APPLICATIONS FOR AMENDMENTS *Application fee per sign*	138	**149.04**	1.08
APPLICATIONS FOR EXTENSION OF TIME PERIOD *Application fee per sign*	70	**75.6**	1.08

3.6. SIGNS PAINTED ON WALLS AND ROOFS

Prohibited

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3.7. **WINDOW SIGNS**

Exempted

3.8. **SIGNS INCORPORATED IN THE FABRIC OF A BUILDING**

Exempted

3.9. **ADVERTISMENTS ON FORECOURTS OF BUSINESS PREMISES**

NEW APPLICATIONS *Application fee per enterprise per annum*	699	**754.92**	1.08

3.1. **MISCELLANEOUS SIGNS FOR RESIDENTIAL ORIENTED LAND USE AND COMMUNITY SERVICE (If not exempted under Section 9)**

NEW APPLICATIONS *Application fee per sign*	413	**446.04**	1.08
APPLICATIONS FOR AMENDMENTS *Application fee per sign*	207	**223.56**	1.08
APPLICATIONS FOR EXTENSION OF TIME PERIOD *Application fee per sign*	207	**223.56**	1.08

3.11. **ON-PREMISES BUSINESS SIGNS**

NEW APPLICATIONS

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Application fee			
per m^2 of the total face of the advertisement	127	**137.16**	1.08
with a minimum fee of	254	**274.32**	1.08

APPLICATIONS FOR AMENDMENTS			
Application fee			
per m^2 of the total face of the advertisement	69	**74.52**	1.08
with a minimum fee of	207	**223.56**	1.08

APPLICATIONS FOR EXTENSION OF TIME PERIOD			
Application fee			
per m^2 of the total face of the advertisement	69	**74.52**	1.08
with a minimum fee of	138	**149.04**	1.08

3.12. ADVERTISEMENTS ON TOWERS, BRIDGES, GANTRIES AND PYLONS

NEW APPLICATIONS			
Application fee per sign	1377	**1487.16**	1.08

APPLICATIONS FOR AMENDMENTS			
Application fee per sign	388	**419.04**	1.08

APPLICATIONS FOR EXTENSION OF TIME PERIOD			
Application fee per sign	482	**520.56**	1.08

Inspection fee			
per m^2 of the total face of each sign applicable on Towers, Bridges, Gantries & Pylons	138	**149.04**	1.08

4. CLASS 4 ADVERTISEMENTS

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4.1. SPONSORED ROAD TRAFFIC PROJECTS

Exempted

4.2. SERVICE FACILITY SIGNS

NEW APPLICATIONS *Application fee per sign*	1378	**1488.24**	1.08
APPLICATIONS FOR AMENDMENTS *Application fee per sign*	688	**743.04**	1.08
APPLICATIONS FOR EXTENSION OF TIME PERIOD *Application fee per sign*	482	**520.56**	1.08
Inspection fee per m^2 of the total face of each sign applicable to Services Facility signs	138	**149.04**	1.08

4.3. TOURISM SIGNS

NEW APPLICATIONS *Application fee per sign*	207	**223.56**	1.08
APPLICATIONS FOR AMENDMENTS *Application fee per sign*	138	**149.04**	1.08

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APPLICATIONS FOR EXTENSION OF TIME PERIOD *Application fee per sign*	104	**112.32**	1.08

4.4. **FUNCTIONAL ADVERTISEMENTS BY PUBLIC BODIES**

Exempted

5 **CLASS 5 ADVERTISEMENTS**

5.1. **AERIAL SIGNS**

NEW APPLICATIONS *Application fee per sign*	688	**743.04**	1.08

APPLICATIONS FOR EXTENSION OF TIME PERIOD *Application fee per sign*	413	**446.04**	1.08

5.2. **VEHICULAR ADVERTISEMENT**

Exempted - PROTECTION SERVICES

5.3. **TRAILER ADVERTISEMENT**

PROTECTION SERVICES

1. **All tariffs shown, includes VAT.**

2. **All fees levied in terms hereof, are payable in advance.**

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MIDVAAL LOCAL MUNICIPALITY

DETERMINATION OF TARIFFS PAYABLE IN TERMS OF THE NATIONAL BUILDING REGULATIONS AND BUILDING BY-LAWS FOR 2015/16

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1 TARIFFS FOR THE PRE EVALUATION OF SKETCHES OR PRELIMENARY DRAWINGS

Charges for the examination of preliminary plans in terms of section A3 of the Regulations shall be valued at 50 % of the charges payable in terms of item 2 below, which ever is applicable

2.1 TARIFFS FOR THE EVALUATION OF BUILDING PLAN APPLICATIONS FOR RESIDENTIAL, BUSINESS,COMMERCIAL, INDUSTRIAL & RURAL DEVELOPMENT

These tariffs are charged for building plans (new buildings and additions). The floor area of a building is calculated from the external surface to the opposite external surface of the wall as per section C of SANS 10400	2014 / 2015	2015 / 2016	8% Increase
0 - 50m²	250.00	**270.00**	1.08
Inspection Fee (Residential & Non -Residential) PER OCCUPANCY	250.00	**270.00**	1.08
50m² to 100m²	500.00	**540.00**	1.08
Inspection Fee (Residential) PER OCCUPANCY	500.00	**540.00**	1.08
Inspection Fee (Residential & Non -Residential) PER OCCUPANCY	550.00	**594.00**	1.08
101m² - 1 000m² = p/m²	8.00	**8.64**	1.08
Inspection Fee (Residential) PER OCCUPANCY	500.00	**540.00**	1.08
Inspection Fee (Residential & Non -Residential) PER OCCUPANCY	1000.00	**1080.00**	1.08
1 001m² - 10 000m² = p/m²	6.50	**7.02**	1.08
Inspection Fee (Residential) PER OCCUPANCY	500.00	**540.00**	1.08
Inspection Fee (Residential & Non -Residential) PER OCCUPANCY	1000.00	**1080.00**	1.08
10 001m² - 100 000m² (Fixed Rate)	85000.00	**91800.00**	1.08
Inspection Fee (Residential) PER OCCUPANCY	500.00	**540.00**	1.08
Inspection Fee (Residential & Non -Residential) PER OCCUPANCY	1000.00	**1080.00**	1.08
100 001m² - 200 000m² (Fixed Rate)	105000.00	**113400.00**	1.08
Inspection Fee (Residential) PER OCCUPANCY	500.00	**540.00**	1.08
Inspection Fee (Residential & Non -Residential) PER OCCUPANCY	1000.00	**1080.00**	1.08
200 000m² - No Limit (Fixed Rate)	125000.00	**135000.00**	1.08
Inspection Fee (Residential) PER OCCUPANCY	500.00	**540.00**	1.08
Inspection Fee (Residential & Non -Residential) PER OCCUPANCY	1000.00	**1080.00**	1.08

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2.2 TARIFFS FOR THE EVALUATION OF BUILDING PLAN APPLICATIONS FOR EXISTING / AS-BUILT RESIDENTIAL, BUSINESS,COMMERCIAL, INDUSTRIAL & RURAL DEVELOPMENT

These tariffs are charged as per section 2.1 above + 30 % for building plans submitted on existing / as-built structures after commencement/completion of such structures. The floor area of a building is calculated from the external surface to the opposite external surface of the wall as per section C of SANS 10400

2.3 TARIFFS FOR THE (CALL OUT) INSPECTION OF EXISTING / AS-BUILT RESIDENTIAL, BUSINESS,COMMERCIAL, INDUSTRIAL & RURAL DEVELOPMENT

These inspections are performed on request of the property owner and/or routine inspections as per section 2.1 above + 30 % for inspectiong the existing / as-built structures after commencement/completion of such structures.

3 TARIFFS FOR INSPECTIONS IN TERMS OF ITEM 1 AND 2 ABOVE

Callout for each additional inspection neccesitated by non compliance with a requirement	300.00	**324.00**	1.08
Callout for each additional inspection for buidling plan clearance	300.00	**324.00**	1.08

4 TARIFFS FOR THE APPROVAL OF STATE FULLY AND PARTLY FUNDED HOUSING PROJECTS

Individual single units ≤ 50m² per type/unit	110.00	**118.80**	1.08
Callout inspection on a State/Municipal funded project ≤ 500 units ≤ 50m² per batch of 50 units	330.00	**356.40**	1.08
Callout inspection on a State/Municipal funded project ≥ 500 units ≤ 50m² per batch of 50 units	200.00	**216.00**	1.08
Individual single units ≥ 50m² per type/unit, charges as per schedule 2 above		**0.00**	1.08
Callout inspection on a State/Municipal funded project ≤ 500 units ≥ 50m² per batch of 50 units	550.00	**594.00**	1.08
Callout inspection on a State/Municipal funded project ≥ 500 units ≥ 50m² per batch of 50 units	550.00	**594.00**	1.08
Blocks of flats (Walk-up) with individual flats are ≤ 50m² per flat/occupancy	55.00	**59.40**	1.08
Blocks of flats (Walk-up) with individual flats are ≥ 50m² per flat/occupancy charges as per schedule 1		**0.00**	1.08
Callout inspection on each block of flats with units ≤ 50m² per flat	348.80	**376.70**	1.08
Callout inspection on each block of flats with units ≥ 50m² per flat	600.00	**648.00**	1.08

5 TARIFFS FOR THE EVALUATION OF MINOR BUILDING WORK APPLICATIONS ON RESIDENTIAL, BUSINESS,COMMERCIAL, INDUSTRIAL & RURAL PROPERIES

Minor Building work as defined in the National Building regulations. Should any of the minor buildings be submitted simultaniously with an applications as per item 2 above, the minor building work tariff shall not be applicable or charged.			
Internal alterations to any building or structure not affecting the existing floor area	400.00	**432.00**	1.08
Private Swimming Pools of any m² per property	400.00	**432.00**	1.08
Boundary walls adjacent to any street front	400.00	**432.00**	1.08
Boundary walls along any side or rear boundary of a property	400.00	**432.00**	1.08

6 TARIFFS FOR THE EVALUATION OF PLANS FOR BUILDINGS/STRUCTURES THAT HAVE A SPECIAL CHARACTER ON RESIDENTIAL, BUSINESS,COMMERCIAL, INDUSTRIAL & RURAL PROPERIES

Buildings or structures such as ; Factory shafts, elevators, chimneys, elevated security watchrooms, masts and towers.	3000.00	**3240.00**	1.08

7 LP GAS AND OTHER HAZARDOUS FUEL INSTALLATION APPLICATIONS

This application includes all types of gas and fuel installations on any property as required in terms of Part T of SANS 10400	600.00	**648.00**	1.08
No inspection charge because the inspection is done by the fire department.		**0.00**	



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8 TARIFFS FOR THE EVALUATION OF PLANS FOR TEMPORARY BUILDINGS ON RESIDENTIAL, BUSINESS,COMMERCIAL, INDUSTRIAL & RURAL PROPERIES FOR WHICH A PERMIT IS ISSUED

The permit for any temporary building or structure is valid for 6 months from date of issue and renewable on written request

Temporary buildings may include a builders hut, security hut, tool shed, storage container or any structure intended to be used for a limited specified period within 6 months and completely demolished thereafter

Permit per structure/unit - Fixed Price	250.00	**270.00**	1.08

9 APPLICATIONS FOR APPROVAL OF PREVIOUSLY APPROVED PLANS THAT HAVE LAPSED

For consideration of approving previously approved plans that have lapsed provided that the application is submitted within 6 months of the lapsed date of the original plan

Renewal of a building plans = **Inspection fees + 35% of tariff** in terms of item 2	0.35	**0.35**	0

10 CANCELLATION OF ANY APPLICATION ON OWNERS REQUEST

Cancellation of any application on the owner's written request within 6 months from date of approval, **30%** of the initial application fee may be refunded

11 CANCELLATION OF AN APPLICATION DUE TO NON APPROVAL

When any application was submitted for consideration but cannot be considered for approval, **20%** of the initially paid application fee interms of item 2 above may be refunded on written request by the owner within 6 months from date of non-approval letter.	20.00	**20.00**	0

12 PROVISIONAL AUTHORISATION TO COMMENCE BUILDING WORK

This authorisation may only be granted with the favourable comment from Town planning & Engineering departments and the consent of the Executive Director: Development, Planning & Housing	3500.00	**3780.00**	1.08

13 PROVISIONAL AUTHORISATION TO OCCUPY A BUILDING

This authorisation may only be granted with the favourable comment of the Building Control Officer and the submitted completion certificate of the supervising engineer on site	3500.00	**3780.00**	1.08

14 AUTHORISATION FOR DEMOLITION WORK

This authorisation may only be granted with the favourable comment of all relevant departments and the consent of the Executive director: Development, Planning & Housing and the South African Heritage Resources Agency when applicable	700.00	**756.00**	1.08

15 APPLICATION FOR AN OCCUPATION CERTIFICATE

When an application is received for the issuing of an occupation certificate for a newly constructed dwelling or structure prior to occupancy, no tariff is charged.

16 APPLICATION FOR AN OCCUPATION CERTIFICATE AFTER OCCUPANCY

When an application is received for the issuing of an occupation certificate for an existing dwelling or structure where such certificate was not issued on completion of building work and prior to occupancy, an application tariff is charged.	1500.00	**1620.00**	1.08

17 EXEMPTIONS

The following applications are exempted from submission fees;

Applications in respect of any building to be erected by th estate or on behalf of the state. In this context "State" means an "Organ of State" as defined in Section 239 of the Constitution. This is interpreted as those institutions which are an intrinsic part of Government and those institutions outside the public service which are controlled by the State.

Building plans for all buildings and structures managed by the Local Authority, erected for and by the Local Authority. (Plans must be submitted and approved prior to construction.)

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Building Plans submitted on existing structures for which can be proven to exist for longer than 30 years for which the plans does not exist or requires newly drawn plans for record purposes because of outdated and non legible plans dated 30 years ago			

18 COPIES OF MONTHLY STATISTICS

Copies of monthly building statistics and schedules of approved plans per month per copy	100.00	**108.00**	1.08
Copies of documents from previously submitted documentation	Prices as per Schedule 19 + once off service fee of R10-00 per application.		

19 B & W 2D/ LINE DRAWING ON BOND PAPER:

Size A4 =	4.40	**4.75**	1.08
Size A3 =	6.60	**7.13**	1.08
Size A2 =	13.20	**14.26**	1.08
Size A1 =	19.80	**21.38**	1.08
Size A0 =	40.70	**43.96**	1.08

20 Colour 2D/Line/GIS/POSTER ON BOND/COATED PAPER:

Size A4 =	5.20	**5.62**	1.08
Size A3 =	11.50	**12.42**	1.08
Size A2 =	40.00	**43.20**	1.08
Size A1 =	63.25	**68.31**	1.08
Size A0 =	120.75	**130.41**	1.08

21. All tariffs shown, includes VAT.

22. All fees levied in terms hereof, are payable in advance.

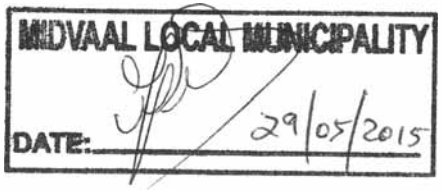
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	DETERMINATION OF FEES FOR LAND USE APPLICATIONS 2015/2016						
	A. DETERMINATION OF FEES PAYABLE IN TERMS OF THE TOWN PLANNING AND TOWNSHIPS ORDINANCE, 1986 (ORDINANCE NO 15 OF 1986) and for applications lodged in terms of SPLUMA						
		2013 Tariffs	Increase %	2014 Tariffs	Increase %	Proposed 2015	Increase %
1	Application for the consent of the Council [section 20(1):	1200.00	18.75	1200.00	2.50	1450.00	2.50
2	Application for the consent of the Administrator [section 20(1)-regulation 42 applications]:	520.00	0.00	550.00	5.77	750.00	2.00
3	Application for an amendment of a Town-planning Scheme [section 56(1)(a)]:	3500.00	8.57	3750.00	7.14	4000.00	6.67
4	Application for establishment of a township (section 96(2)(b) Applicant responsible for advertisement)	4500.00	0.00	4800.00	6.67	5100.00	6.25
5	Application for an amendment of a township application [section 96(4)]:	3000.00	8.33	3150.00	5.00	3350.00	6.35
6	Application for extension of boundaries of an approved township [section 88(1)]:	3500.00	4.29	3750.00	7.14	3900.00	4.00
7	Application for phasing of Township application:	3500.00	4.29	3750.00	7.14	3900.00	4.00
8	Subdivision of erven [section 92(1)(a)]:	1200.00	0.00	1250.00	4.17	1350.00	8.00
9	Consolidation of erven:	1200.00	20.83	1250.00	4.17	1350.00	8.00
10	The withdrawal of an approved application for the subdivision/consolidation	550.00	0.00	600.00	9.09	650.00	8.33
11	The amendment of the conditions on which the consolidation/subdivision was approved	600.00	8.33	650.00	8.33	700.00	7.69
12	An amendment of the approved consolidation or subdivision plan	600.00	8.33	650.00	8.33	700.00	7.69
13	Preparation of Town-planning Scheme if prepared by Council:	3350.00	0.00	3500.00	4.48	3750.00	7.14
14	Application for Council's reasons	650.00	0.00	680.00	4.62	720.00	5.88
15	Application for amendment of the conditions on which consent was given in terms of the Ordinance	550.00	0.00	600.00	9.09	650.00	8.33
16	The revoking of an approved scheme/ the revoking of a provision in an approved scheme:	1450.00	0.00	1550.00	6.90	1650.00	6.45
17	Relaxation of a building line provision/the approval of an encroachment on a building restriction area	500.00	10.00	550.00	10.00	600.00	9.09
18	Application for approval of site development plans	1200.00	20.83	1250.00	4.17	1300.00	4.00
	Application for approval of revised site development plans					650.00	new
19	Section 82 certificate (Maximum of 50 Erven/Portions per certificate) & in terms of SPLUMA	300.00	16.67	350.00	16.67	400.00	14.29
20	Regulation 38 certificate (Maximum of 20 Erven/Portions per certificate) and thereafter per subdivided portion & in terms of SPLUMA	300.00	16.67	350.00	16.67	400.00	14.29
21	Merger of township	3400.00	0.00	3500.00	2.94	3600.00	2.86
22	Request for extension of time for township application	800.00	6.25	850.00	6.25	900.00	5.88
	B. DETERMINATION OF FEES PAYABLE IN TERMS OF THE REMOVAL OF RESTRICTIONS ACT, 1996 (ACT 3 OF 1996) and for applications lodged in terms of SPLUMA						
	NB: These tariffs may not be increased - subject to Provincial legislation						
1	Application for removal of Restrictive Constrictions	600.00	0.00	650.00	8.33	600.00	0.00
2	Simultaneous amendment, suspension/removal of conditions &amendment of a town planning scheme	2000.00	0.00	2000.00	0.00	2000.00	0.00
3	Appeals against decision of authorised local authority:	2600.00	0.00	2800.00	7.69	2600.00	0.00
	C. DETERMINATION OF FEES PAYABLE IN TERMS OF THE DIVISION OF LAND ORDINANCE, 1986 ORDINANCE NO. 20 OF 1986 and for applications lodged in terms of SPLUMA						
1	Application in terms of section 6(1) & in terms of SPLUMA	2200.00	0.00	2250.00	2.27	2300.00	2.22
2	Advertisement in terms of section 6(8)(a) & in terms of SPLUMA	3750.00	0.00	4125.00	10.00	4500.00	9.09
3	Fees payable to Council for inspecting a property relating to a hearing in terms of Section 17(2)(a) & in terms of SPLUMA	1550.00	0.00	1600.00	3.23	1650.00	3.13
4	Application for amendment of the application for subdivision [section 17(3)] & in terms of SPLUMA	600.00	13.33	650.00	8.33	700.00	7.69
5	Fees payable to Council if the Council gives notice of an application in the Official,Gazette/newspaper	4600.00	5.43	4650.00	1.09	4700.00	1.08
	D. DETERMINATION OF CASH CONTRIBUTION AS PAYMENT IN LIEU OF ON-SITE PARKING						
	The following formula will be used						
	Cash contribution per parking bay = (P x M) + C						
	P = Size of parking area including manoeuvring area which is 30 square metres						
	M = Municipal valuation of the relevant land per square metre plus cost.						
	C = Construction cost per parking bay.						

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	PROPERTY SECTION						
1	PARK CLOSURES (If not By Council)	5600.00	0.00	5750.00	2.68	5900.00	2.61
2	STREET CLOSINGS (If not By Council)	5600.00	0.00	5750.00	2.68	5900.00	2.61
3	Administration fees(New applications for the selling and leasing of Council property for residential, church, educational registered at GDE, welfare purposes and registered non-profitible organisations) or LED Projects			250.00	0.00	350.00	40.00
	E. PROVISION OF INFORMATION						
	General Town Planning information or any extraction from town planning scheme, per page (Size A4)	50.00	0.00	60.00	20.00	70.00	16.67
1	Issue of Zoning certificates, each	50.00	0.00	60.00	20.00	70.00	16.67
2	Inspection of any deed, document/diagram/ any relative particulars, including the issuing of a printout	50.00	0.00	60.00	20.00	70.00	16.67
3							
	Difference in increase %		**4.88%**		**7.53%**		**7.66%**
	F. CHARGES FOR PLAN & MAPS -PLOTTING AND PRINTING						
	BLACK & WHITE 2D/LINE DRAWING ON BOND PAPER						
	SIZE A4	4.00	0.00	4.40	10.00	5.00	13.64
	SIZE A3	6.00	0.00	6.60	10.00	7.00	6.06
	SIZE A2	12.00	8.33	13.20	10.00	15.00	13.64
	SIZE A1	18.00	5.56	19.80	10.00	20.00	1.01
	SIZE A0	37.00	5.41	40.70	10.00	45.00	10.57
	COLOUR 2D/LINE/GIS/POSTER ON BOND/COATED PAPER						
	SIZE A3	32.00	6.25	11.50	-64.06	12.50	8.70
	SIZE A2	64.00	6.25	40.00	-37.50	45.00	12.50
	SIZE A1	133.00	6.02	63.25	-52.44	65.00	2.77
	SIZE A0	254.00	5.51	120.75	-52.46	130.00	7.66
	COLOUR GIS/POSTER ON GLOSS PAPER						
	SIZE A3	48.00	6.25	50.00	4.17	55.00	10.00
	SIZE A2	95.00	5.26	100.00	5.26	110.00	10.00
	SIZE A1	189.00	5.82	200.00	5.82	220.00	10.00
	SIZE A0	375.00	5.33	380.00	1.33	400.00	5.26
			3.88%		-10.76%		**8.60%**





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	TARIFFS FOR FIRE & RESCUE 2015/16					
1	EXTINGUISHING OF FIRES (Excluding grass- bush-and rubbish fires)					
A	Call out fee per incident			2013/2014	2014/2015	2015/16
	Industrial Fire (High Risk)			R 1 710.00	R 1 813.00	R 1 958.00
	Industrial Fire (Low Risk)			R 854.00	R 905.00	R 978.00
	Residential			R 428.00	R 454.00	R 490.00
	Institutions			R 428.00	R 454.00	R 490.00
	Public Assembly			R 428.00	R 454.00	R 490.00
	Commercial			R 428.00	R 454.00	R 490.00
	Storage			R 428.00	R 454.00	R 490.00
	Shack or Informal housing			R 86.00	R 91.00	R 98.00
	Heavy Motor Vehicle Fire			R 428.00	R 454.00	R 490.00
	Motor vehicle, motor bike, trailer with content			R 172.00	R 182.00	R 197.00
	Train			R 854.00	R 854.00	R 922.00
	Lamp or electrical poles			R 172.00	R 182.00	R 197.00
	Transformers			R 428.00	R 454.00	R 490.00
	Tyres or Stacks of tyres			R 1 710.00	R 1 813.00	R 1 958.00
	Where damping down is nessesary			R 342.00	R 363.00	R 392.00
B	Personnel					
	Per Senior Officer(DIV OFF & ABOVE)			R 150.00	R 159.00	R 172.00
	Per Officer			R 115.00	R 122.00	R 132.00
	Per Senior Fireman			R 92.00	R 98.00	R 106.00
	Per Junior Fireman			R 65.00	R 69.00	R 75.00
	(Times to be calculated from the time that the					
	personnel left the station until the fire has been					
	reported as extinguished.)					
C	Vehicles					
	Per vehicle or per fire pump per hour or part thereof			R 860.00	R 912.00	R 985.00
	calculated from the time that the vehicle has					
	left the station until the fire has been reported as					
	extinguished.					
D	Material used- Foam per liter					
	Real cost of the fire extinguishing material used	Silvex		R 76.00	R 81.00	R 87.00
	including VAT and as certified by the Chief Fire	Hi-Exp		R 61.00	R 65.00	R 70.00
	Officer plus 20%	Flame Block		R 44.00	R 46.00	R 50.00
2	GRASS-, BUSH- AND RUBBISH FIRES					
A	Call out fee					
	Grass fires - Flat rate (Sedibeng) per call			R 1 200.00	R 1 272.00	R 1 374.00
	Rubbish fires- Flat rate(Sedibeng) Per call			R 1 200.00	R 1 272.00	R 1 374.00
	Grass fires - Flat rate (residential) per call			R 1 200.00	R 1 272.00	R 1 374.00
	account sent to owner					
	Rubbish fires- Flat rate(Residential) Per call			R 1 200.00	R 1 272.00	R 1 374.00
	account sent to owner					
	Bales of feed or Hey stacks			R 1 710.00	R 1 813.00	R 1 958.00
	Where dumping down is nessesary			R 342.00	R 363.00	R 392.00
3	HAZARDOUS MATERIAL INCIDENTS					
	OIL SPILLAGES ECT					
A	Call out fee			R 1 710.00	R 1 813.00	R 1 958.00
B	Personnel					
	Per Senior Officer			R 150.00	R 159.00	R 172.00
	Per Officer			R 115.00	R 122.00	R 132.00
	Per Senior Fireman			R 92.00	R 98.00	R 106.00
	Per Junior Fireman			R 65.00	R 69.00	R 75.00

C	**Vehicles**					
	Where the services of a Fire pump is needed			R 860.00	R 912.00	R 985.00
	(Per hour or part thereof calculated from the time the					
	vehicle left the station until the service is reported to					
	be completed.					
	Per kilometer (Traveled to and from the incident per					
	utility vehicle) (AA Tarifs)			R 5.00	R 5.00	R 5.00
D	Per portable pump (Real working time of pump per hour)			R 86.00	R 91.00	R 98.00
E	Per Fire hose (Per hour or part thereof)			R 18.00	R 19.00	R 21.00
F	Per ladder used per call			R 86.00	R 91.00	R 98.00
G	Real cost (VAT inclusive for consumable material					
	used plus 20% as certified by the Chief Fire Officer					
7	**PROTECTION SERVICES (STANDBY SERVICES)**					
	Where the presence of the Fire department is					
	compulsory with Fire pump and crew,					
	the company responsible for the					
	situation will be liable for the account.					
A	**Call out fee**			R 860.00	R 912.00	R 985.00
B	**Personnel**					
	Per Senior Officer			R 150.00	R 159.00	R 172.00
	Per Officer			R 115.00	R 122.00	R 132.00
	Per Senior Fireman			R 92.00	R 98.00	R 106.00
	Per Junior Fireman			R 65.00	R 69.00	R 75.00
C	**Vehicles**					
	Where the services of a Fire pump is needed			R 860.00	R 912.00	R 985.00
	(Per hour or part thereof calculated from the time the					
	vehicle left the station until the service is reported to					
	be completed.					
	Per kilometer (Traveled to and from the incident per					
	utility vehicle) (AA tarifs)			R 5.00	R 5.00	R 5.00
D	Per portable pump (Real working time of pump per hour)			R 86.00	R 91.00	R 98.00
E	Per Fire hose (Per hour or part thereof)	If damage		R 18.00	R 19.00	R 98.00
		cost of new +20%				
F	Per ladder used per call	If damage		R 86.00	R 91.00	R 98.00
		cost of new +20%				

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8	FILLING OF SWIMMING POOLS AND WATER TANKS					
	Flat rate of:					R 1 500.00
H	Reserviours,Dams rivers Ect realating to FPA			No Charge	No Charge	No Charge
	10% PER HOUR OF AMOUNT ON A-E					
9	OTHER SERVICES					
A	Pumping of water from property:					
	1) Light pump with a capacity of up to 1125 1/min,					
	per hour or part thereof			R 644.00	R 683.00	R 738.00
	2) Medium pump with a capacity of up to 2250 1/min,					
	per hour or part thereof			R 860.00	R 912.00	R 985.00
	3) Heavy pump with a capacity of up to 4500 1/min,					
	per hour or part thereof			R 860.00	R 912.00	R 985.00
	Per Officer			R 150.00	R 159.00	R 172.00
	Per Senior Fireman			R 115.00	R 122.00	R 132.00
	Per Junior Fireman			R 92.00	R 98.00	R 106.00
B	Using Compressor per hour or part thereof			R 94.00	R 100.00	R 108.00
	Per Officer			R 150.00	R 159.00	R 172.00
	Per Senior Fireman			R 115.00	R 122.00	R 132.00
	Per Junior Fireman			R 92.00	R 98.00	R 106.00
C	Emergency Rescue unit per hour or part thereof				No Charge	
	Per Officer					
	Per Senior Fireman					
	Per Junior Fireman					
D	Any other duty not mentioned under item 9 per hour or					
	part thereof			R 172.00	R 182.00	R 197.00
	Where the services of a Fire pump is needed			R 644.00	R 683.00	R 738.00
	(Per hour or part thereof calculated from the time the					
	vehicle left the station until the service is reported to					
	be completed.)					
	Per kilometer (Traveled to and from the incident per					
	utility vehicle) (AA Tarifs)			R 5.00	R 5.00	R 5.00
	Per Officer			R 150.00	R 159.00	R 172.00
	Per Senior Fireman			R 115.00	R 122.00	R 132.00
	Per Junior Fireman			R 92.00	R 98.00	R 106.00
				R 65.00	R 69.00	R 75.00
E	Firebreaks - Flat Rate			R 360.00	R 382.00	R 413.00
	Where the services of a Fire pump is needed- Flat Rate			R 360.00	R 382.00	R 413.00
10	SPECIAL EVENTS / per day					
A	CALL OUT FEE PER EVENT			R 860.00	R 912.00	R 985.00
B	FIRE VEHICLE			R 860.00	R 912.00	R 985.00
C	PER OFFICER			R 115.00	R 122.00	R 172.00
D	PER SENIOR FIRE FIGHTER			R 92.00	R 98.00	R 132.00
E	PER JUNIOR FIRE FIGHTER			R 65.00	R 69.00	R 106.00

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11	FIRE SAFETY					
A1	Inspection on request(limited to two inspections)					
	CERTIFICATE OF COMPLIANCE			R 172.00	R 182.00	R 197.00
	Residential			R 127.00	R 135.00	R 146.00
	Institutions			R 127.00	R 135.00	R 146.00
	Public Assembly			R 127.00	R 135.00	R 146.00
	Commercial			R 172.00	R 182.00	R 197.00
	Storage			R 172.00	R 182.00	R 197.00
	Industry			R 172.00	R 182.00	R 197.00
	Fire Work Display / Storage			R 172.00	R 182.00	R 197.00
	Per kilometer (Traveled to and from the incident per utility vehicle) (AA Tarifs)			R 5.00	R 5.00	R 5.00
	Re-inspection of premises - per re-inspection					
	Trade Licenses			R 172.00	R 182.00	R 197.00
	Residential			R 127.00	R 135.00	R 146.00
	Institutions			R 127.00	R 135.00	R 146.00
	Public Assembly			R 127.00	R 135.00	R 146.00
	Commercial			R 172.00	R 182.00	R 197.00
	Storage			R 172.00	R 182.00	R 197.00
	Industry			R 172.00	R 182.00	R 197.00
	Fire Work Display / Storage			R 172.00	R 182.00	R 197.00
A2	Consultation					
	Trade Licenses			R 172.00	R 182.00	R 197.00
	Residential			R 127.00	R 135.00	R 146.00
	Institutions			R 127.00	R 135.00	R 146.00
	Public Assembly			R 127.00	R 135.00	R 146.00
	Commercial			R 172.00	R 182.00	R 197.00
	Storage			R 172.00	R 182.00	R 197.00
	Industry			R 172.00	R 182.00	R 197.00
	Fire Work Display / Storage			R 172.00	R 182.00	R 197.00
	Fire Reports			R 95.00	R 101.00	R 109.00
	Compliance Certificate			R 172.00	R 182.00	R 197.00
	Occupancy Certificate			R 172.00	R 182.00	R 197.00
	Inspection on request			R 172.00	R 182.00	R 197.00
	Km travelled to and from (AA Tarifs)			R 5.00	R 5.00	R 5.00
B	Transport permits					
	In respect of quantities in B1					
B1	In respect of quantities					
	Up to including 2500 liters			R 86.00	R 91.00	R 98.00
	Up to including 5000 liters			R 121.00	R 128.00	R 138.00
	Up to including 25 000 liters			R 186.00	R 197.00	R 213.00
	Up to including 50 000 liters			R 256.00	R 271.00	R 293.00
	Exceeding 50 000 liters			R 281.00	R 298.00	R 322.00
	Per kilometer (Traveled to and from the incident per utility vehicle) (AA Tarifs)			R 5.00	R 5.00	R 5.00
	Inspection on request			R 172.00	R 182.00	R 197.00
C	Certificate of Registration Flammable liquids/Gas					
	Class:0, I ,II,III					
	Up to including 2500 liters			R 102.00	R 108.00	R 117.00
	Up to including 5000 liters			R 204.00	R 216.00	R 233.00
	Up to including 25 000 liters			R 1 024.00	R 1 085.00	R1,172.00
	Up to including 50 000 liters			R 2 050.00	R 2 173.00	R2,347.00
	up to including 100 000 liters			R 2 302.00	R 2 440.00	R2,635.00
	Bulk Depots exceeding 100 000			R 2 586.00	R 2 741.00	R2,960.00
	Per Spray Booth			R 102.00	R 108.00	R 117.00
	Per Flammable liquid Store			R 102.00	R 108.00	R 117.00
	Per Spray Booth			R 102.00	R 108.00	R 117.00
	Per Flammable liquid / PaintStore			R 102.00	R 108.00	R 117.00
	Per kilometer (Traveled to and from the incident per utility vehicle) (AA Tarifs)			R 5.00	R 5.00	R 5.00
	Inspection on request					

D	FIRE RISK ASSESSMENTS					
	Fire Risk Assessment([PER HOUR)			R 445.00	R 472.00	R 510.00
	Health & Safety Gap analysis(PER HOUR)			R 445.00	R 472.00	R 510.00
	Fire Risk & Health and Safety analysis(PER DAY)			R 3 696.00	R 3 918.00	R 4 231.00
	COMPILING /PRINT REPORT			R 500.00	R 530.00	R 572.00
	Emergency Preparedeness (evacuations) / Report			R 318.00	R 337.00	R 364.00
	FIRE REPORT PUBLIC AND INSURANCE			R 80.00	R 85.00	R 92.00
	FIRE INVESTIGATION CAUSE DETERMINATION PER HOUR			R 318.00	R 337.00	R 364.00
	FOR FULL FIRE INVESTIGATION					
	ALL AMOUNTS ARE VAT INCLUSIVE					

Chief Fire Officer:H.Steyn:

ED Protection:E.Lensley

Councilor.P HUDSHESON

MIDVAAL LOCAL MUNICIPALITY

DATE: 29/05/2015

PROTECTION SERVICES – TARIFF OF CHARGES 2015/2016 FINANCIAL YEAR

TRAFFIC SECTION

	Description of Services	Tariffs 2014/2015	Tariffs 2015/2016
1.	Attendance of Traffic Officer(s) per occasion for an hour or part thereof+ vehicle	R 76.00 R424.00	R 82.00 R458.00
2.	For an hour or part thereof after hours at time and half @ 1-1/2) + vehicle	R121.00 R424.00	R131.00 R458.00
3.	Attendance of traffic officer during public holidays/Sundays. Double time (x2) + vehicle	R162.00 R424.00	R175.00 R458.00
	- Marches to be charged according to Traffic Officers Overtime rates		
4.	Attendance of patrol for an hour or part thereof	R424.00	R458.00
5.	Towing fees costs plus 10% to defray handling costs: Storage fees for impounding vehicles Per day	R108.00	R117.00
6.	Requests for copies of accident report	R145.00	R157.00
7.	Traffic escorts per hour or part thereof Funerals Abnormal vehicles + km traveling @ 4-30p/km	No charge R424.00	No Charge R458.00
8.	Trade license: Business premises (once off) Food caravan Monthly subscription Health facilities or entertainment Providing massage Keeping three or more snooker/billiard table Night club Cinema and theatre Issuing of duplicates of licenses: Premises For food caravan	 R352.00 R243.00 R 91.00 R218.00 R363.00 R273.00 R544.00 R273.00 R227.00 R121.00	 R380.00 R262.00 R 98.00 R235.00 R392.00 R295.00 R588.00 R295.00 R245.00 R131.00

MIDVAAL LOCAL MUNICIPALITY
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	Amending or revoking licensing conditions:		
	Premises	**R227.00**	**R245.00**
	For a food caravan	**R121.00**	**R131.00**
9.	Temporary road closure:		
	Filming	**R424.00**	**R458.00**
	Flea markets	**R424.00**	**R458.00**
10.	Hawker's license/Application:		
	CBD	**R243.00**	**R262.00**
	Outside areas	**R182.00**	**R197.00**
	Monthly subscription:		
	CBD	**R 68.00**	**R 73.00**
	Outside areas	**R 55.00**	**R 59.00**
	Hawking at pension pay point (per day)	**R 30.00**	**R 32.00**
	Impounding fee	**R265.00**	**R286.00**
	Storage fee consumable	**R 76.00**	**R 82.00**
	Storage fee non-consumable	**R 76.00**	**R 82.00**
	Traveling distance per/km from were impound takes place to station	**R 6.50**	**R 7.00**
	Posters impounded	**R 31.00**	**R 33.00**
11.	**Charges payable for mobile signs**		
11.1	Aerial signs:		
	Aerial signs per 24 hours or part thereof, per aerial sign	**R218.00**	**R235.00**
12.	**Trailer advertisement**		
12.1	Single sided trailer advertisement for the first m^2 or part thereof	**R231.00**	**R249.00**
	Thereafter for each m^2 or part thereof per month	**R 20.00**	**R 22.00**
12.2	Double sided trailed signs on which identical advertisements appear	**R272.00**	**R294.00**
	For the first m^2 or part thereof of the advertisement area, thereafter for each m^2 or part thereof per month.	**R 31.00**	**R 33.00**
12.3	Signs on trailers on which advertisements of different organizations appear	**R231.00**	**R249.00**
	For the first m^2 or part thereof the advertisement area, thereafter for each m^2 or part thereof per organization per month	**R 20.00**	**R 22.00**

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13. Posters

13.1	Posters or any placard advertising any product or services or announcing the sale goods:		
	Deposit (Refundable)	R 76.00	R 82.00
	Rental	R 76.00	R 82.00
		Per poster	Per poster
	Posters for National, Provincial and Local Government Election and activities	R10 000.00	R10 000.00
13.2	Advertising Board/signs:		
	Registration Fee per annum	R357.00	R386.00
	Stickers per board	R 6.50	R 7.00
	Outdoor advertising:		
	Banner – Loch Street – Rental (No Deposit)	R298.00	R322.00
	Banner – Mimosa Street – Deposit & Rental	R298.00	R322.00
	Banner Application - Henley on Klip – Deposit & Rental	R298.00	R322.00
	* Refundable Deposit		

A. Mpai
Chief Traffic Officer

E. Lensley
ED Protection Services

Cllr. P. Hutcheson

MIDVAAL LOCAL MUNICIPALITY
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MIDVAAL LOCAL MUNICIPALITY
TARIFFS FOR GRASS CUTTING
AS FROM 1 JULY 2015

Grass cutting of private stands on request or in terms of the Health Act (2003)

	2014/2015	2015/2016	
Up until 1 000 m²	R 1 600.00	R 1 750.00	
Over 1 000m²	R 550.00	R 600.00	(Thus R 1750 plus R 600 per 1000 sqm or part thereof)

Approved by the HOD
S M Mosidi
Executive Director: Community Services

20/2/2015
Date

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

MIDVAAL LOCAL MUNICIPALITY

DETERMINATION OF CHARGES PAYABLE IN TERMS OF STANDARD PUBLIC AMENTIES BY-LAWS

SCHEDULE 6

Mondays Closed
Tuesdays to Saturdays and Public Holidays: 10h00 - 18h00
Sundays 12h00 - 18h00

ADMISSION CHARGES: SWIMMING POOLS

(Children under 5 years (must be accompanied by an adult) - Free

ITEM		FEES/TARIFFS 2014/2015	FEES TARIFFS 2015/2016
Single Admission Ticket	**Adults** **Scholars**	R 8.50 R 6.00	R 9.00 R 6.50
Season Tickes for school groups	**Monday - Friday: 10h00 - 14h00**	R 1 060.00	R 1 145.00
Monthly Tickets	**Adults** **Scholars**	R 80.00 R 42.50	R 86.50 R 46.00
Clubs - Diving	**Weekends: Sat 07h00 - 10h00 Sun 07h00 - 12h00**	R 395.00	R 425.00
Clubs Hockey	**Weekdays: Monday to Friday 19h00 -22h00**	R 402.00	R 435.00
Clubs - Swimming Club	**Weekdays: Monday to Friday 16h00 - 17h30**	R 402.00	R 435.00
Once off usage of Swimming Pool	**Irregular Hours**	R 1 060.00	R 1 145.00

6/5/2015

MIDVAAL LOCAL MUNICIPALITY
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MIDVAAL CEMETRY TARIFFS 2015/2016

Esme Elford,
Admin Assitant,
Parks and Cemeteries,
Tel no 016 - 360 7594,
Fax no: 016 - 362 0509,
email address:
EsmeE@midvaal.gov.za

	CATEGORY C		CATEGORY A		CATEGORY A
	MEYERTON SOUTH NEW KOOKRUS - *Headstone only* RATE		MEYERTON RIVERSDAL OLD & NEW KOOKRUS RATE		NEW KOOKRUS CEMETERY *(HEADSTONE SECTION ONLY)*
	2014/2015	2015/2016	2014/2015	2015/2016	2015/2016
	Miscellaneous		**Miscellaneous**		**Miscellaneous**
Plot Reservation	R 387.00	R 418.00	R 387.00	R 418.00	R 418.00
Transferral Rights	R 387.00	R 418.00	R 387.00	R 418.00	R 418.00
Headstone Section Permit	R 387.00	R 418.00	R 387.00	R 418.00	R 418.00
Ashes buried or scattered	R 387.00	R 418.00	R 387.00	R 418.00	R 418.00
Niche	R -	R -	R 1 044.00	R 1 128.00	-
Indigent	R 536.00	R 579.00	R -	R -	
Pauper	R 536.00	R 579.00	R -	R -	
Exhumation	R 5 121.00	R 5 531.00	R 5 121.00	R 5 531.00	R 5 531.00
TARIFF FOR NON-RESIDENT IS 30 % ADDED TO NORMAL FEE					
WEEKDAY OPENINGS & RE-OPENINGS (MONDAY TO FRIDAY)					
	Monumental		**Monumental**		**Monumental**
Child Size	ONLY HEADSTONE	ONLY HEADSTONE	R 1 548.00	R 1 671.00	ONLY HEADSTONE
open)			R 2 918.00	R 3 151.00	
Opening & Casket			R 3 585.00	R 3 872.00	
Opening & 8ft			R 3 585.00	R 3 872.00	
Opening & 8ft & Casket			R 4 252.00	R 4 592.00	
	Headstone		**Headstone**		
Child Size	R 512.00	R 553.00	R 1 251.00	R 1 351.00	R 1 351.00
Standard/Adult Size(New/Re-open)	R 602.00	R 650.00	R 1 465.00	R 1 582.00	R 1 582.00
Opening & Casket	R 1 299.00	R 1 403.00	R 2 132.00	R 2 303.00	R 2 303.00
Opening & 8ft	R 1 299.00	R 1 403.00	R 2 132.00	R 2 303.00	R 2 303.00
Opening & 8ft & Casket	R 1 965.00	R 2 122.00	R 2 798.00	R 3 022.00	R 3 022.00
WEEKEND OPENINGS & RE-OPENINGS (SATURDAY & SUNDAYS)					
	Monumental		**Monumental**		**Monumental**
Child Size	ONLY HEADSTONE	ONLY HEADSTONE	R 2 938.00	R 3 173.00	ONLY HEADSTONE
Standard/Adult Size(New/Re-open)			R 3 427.00	R 3 701.00	
Opening & Casket			R 4 057.00	R 4 382.00	
Opening & 8ft			R 4 057.00	R 4 382.00	
Opening & 8ft & Casket			R 4 685.00	R 5 060.00	
	Headstone		**Headstone**		**Headstone**
Child Size	R 1 114.00	R 1 203.00	R 2 816.00	R 3 041.00	R 3 041.00
Standard/Adult Size(New/Re-open	R 1 251.00	R 1 351.00	R 2 966.00	R 3 203.00	R 3 203.00
Opening & Casket	R 1 918.00	R 2 071.00	R 3 633.00	R 3 924.00	R 3 924.00
Opening & 8ft	R 1 918.00	R 2 071.00	R 3 633.00	R 3 924.00	R 3 924.00
Opening & 8ft & Casket	R 2 584.00	R 2 791.00	R 4 299.00	R 4 643.00	R 4 643.00

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MIDVAAL LOCAL COUNCIL

DETERMINATION OF TARIFFS FOR THE ISSUING OF CERTIFICATES AND FURNISHING OF INFORMATION 2015/16

1.	Copies of valuation roll, per copy:	- R540.00
2.	Any certificate in terms of the Local Government Ordinance, 1939, or any other Ordinance applicable to the Council, each:	- R 54.00
3.	The furnishing, in writing, in accordance with the records of the Council, of any information not provided for in these tariffs relating to properties situated within the municipality, including the search for the name or address or both of the owner, according to written inquiry in the manner determined by the Municipal Manager from time to time, each:	- R 36.00
4.	Inspection of any deed, document or diagram or any relative particulars, including the issuing of a printout, each:	- R 36.00
5.	Endorsements on declaration by purchaser forms, each:	- R 46.50
6.	For any certificate, information, extract from or perusal of a document or record for which no explicit provision has been made in these tariffs, each:	- R 54.00
7.	For any certificate, information, extract from or Perusal of a document or record for which no explicit provision has been made in these tariffs, each:	- R 54.00
8.	Minutes of the Council Meetings including the Budget: Provided singular extracts only will entail a search fee and cost per page as below.	- R366.00
9.	Alphabetical numerical computer printed address lists, each	- R540.00
	Compact disc / CD	- R193.00

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10. Photocopies at one of the printing Offices, each:

Size A4	- **R4.00**
Size A3	- **R6.00**

11. Photocopies of Council documents, Size A4: - **R4.00**

 Photocopies of Council documents, Size A3: - **R6.00**

12. Requests for Access/Information in terms of promotion of Access to Information Act, 2000:

Access fee	**R48.00**
Search fee	**R48.00** per hour
Copy charges	As above

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MIDVAAL LIBRARIES DRAFT TARRIFS 2015/16

ITEM	CURRENT TARRIFS 2014 / 2015	PROPOSE TARRIFS 2015 / 2016
1. Adult Membership	No charge Outside Municipality area-R60.00	No charge Outside Municipality area-R65.00
2. Children Membership	No charge Outside Municipality area-R30.00	No charge Outside Municipality area-R33.00
3. Family Membership	No charge Outside Municipality area-R120.00	No charge Outside Municipality area-R130.00
4. Pensioners 60 and above	No charge	No charge
5. Block Loans (School/Home based schools)	No charge	No charge
6. Fines (books, CD's, Video's)	R1.00 per week or part of a week per item	R1.20 per week or part of a week per item
7. Media lost (books, CD's etc.)	Replacement value	Replacement value
8. Lost user cards	R10. 00 per replacement card	R22.00
9. Photocopies	R0.50 per A4 copy R5.00 per A4 copy (coloured) R1.00 per A3 copy R10.00 per A3 copy (coloured)	R0.70 per A4 copy R5.50 per A4 copy (coloured) R2.00 per A3 copy R11.00 per A3 copy (coloured)
10. Fax Transmission	• Local calls (016/0860)-R4.00 p.p • Long distance & 0861/4-R5.00 p.p • Fax2email & cell phone calls (0865-0869/082/072/083/073/060/061/081	• Local calls (016/0860)-R4.50 p.p • Long distance & 0861/4-R5.50 p.p • Fax2email & cell phone calls (0865-0869/082/072/083/073/060/061/081 – R 11.00
11. Fax received	R4.00 p.p	R4.50 p.p
12. Computer printouts	• Black on white-R4.00 p.p • Colour-R5.00 p.p	• Black on white-R4.50 p.p • Colour-R5.50 p.p
13. Hiring of Activity Room In Meyerton, Randvaal & De Deur only	• R100.00 (08h00-12h00) • R100.00 (13h00-17h00)	• R220.00 (08h00-12h00 & 13h00-17h00) with R110.00 deposit for booking and refundable if everything is still in place and room is clean.

Approved by the HOD
S M Mosidi
Executive Director: Community Services

21/4/2015
Date

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

MIDVAAL LOCAL MUNICIPALITY

FINANCE SUNDRY TARIFFS

ITEM	DESCRIPTION	2014/2015	2015/2016	
		[R]	[R]	
1.	Warning Notices	100.00	108.00	
2.	Final Notices	35.00	37.80	
3.	Admin Fees Arrear account Water and Elec	450.00	486.00	
4.	Admin Fees Arrear account Water	450.00	486.00	
5.	Admin Fees Arrear account Elec	450.00	486.00	
6.	Dishonoured Cheque	13.00	14.04	
7.	Refer to Drawer Cheque	77.00	83.16	
8.	Post Dated Cheque	60.00	64.80	
9.	Printing and mailing of Accounts	5.50	5.50	Same as previous year
10.	Assessment Rates Admin Fee	35.31	38.13	
11.	Clearance/Valuation Certificate	52.43	56.62	
12.	Valuation Certificate	24.61	26.58	
13.	Unauthorised Consumption Admin Levy	1800.00	1944.00	
14.	Bid Document Fees	250.00	270.00	
15.	Interest on arrears. Prime rate as at			
	1st of July 2015 Plus 2%			

All abovementioned Tariffs excludes VAT

A van Schalkwyk
Executive Director: Finance

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

TARIFFS FOR RENTAL OF FACILITIES	BANTU BONKE/ SICELO HALLS	
	2014/2015	2015/2016
1. Standard refundable deposit for Cleaning and breakage	R 400.00	R 450.00
2. Balls, Dance Parties, Social and Similar Functions From 08:00 - 24:00	R 320.00	R 345.00
3. Concerts and films.	R 210.00	R 230.00
4. Bazaars, fun-fairs, selling and promotions, per occasion	R 210.00	R 230.00
3. Church services and meetings, per occasion: 3.1 Church services and non-political meetings 3.2 Political meeting or gatherings	 R 210.00 R 210.00	 R 230.00 R 230.00
4. Gatherings/functions in support of a religion, educational and bona fide registered charitable organizations – provided/ written application is approved.	Discount of 25%	Discount of 25%
5. Hiring of the halls for folkdance practices, balled or any other cultural group as well as badminton, karate and boxing or any other sporting code that falls under the control of a Local Amateur Sports Council, with the understanding that the use of the hall not be to the disadvantage of any other: Per month for maximum use 3x per week for 2 hour sessions	R270.00 per Month	R290.00 per Month
6. Use of the hall for municipal and state gatherings.	Free	
NOTE: NO CHAIRS AND TABLES ARE AVAILABLE AT THE SICELO AND BANTU BONKE HALLS		

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

6/5/2015

SECTION THREE:

BUDGET RELATED POLICIES

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

ANNEXURE E

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

MIDVAAL
LOCAL MUNICIPALITY

TARIFF BY-LAW

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

MIDVAAL LOCAL MUNICIPALITY
TARIFF BY-LAW

To give effect to the implementation of the Midvaal Local Municipality's individual tariff policies and to provide for matters incidental thereto.

Preamble

1. Section 229(1) of the Constitution of the Republic of South Africa authorizes a municipality to impose

 (a) Rates on property and surcharges on fees for services provided by or on behalf of the municipal, and

 (b) If authorized by national legislation, other taxes, levies and duties.

2. In terms of section 75A of the Systems Act, 32 of 2000, a municipality may:

 (a) Levy and recover fees, charges or tariffs in respect of any function or services of the municipality, and

 (b) Recover collection charges and interest on any outstanding debt.

3. In terms of section 74(1) of the Systems Act, 32 of 2000, a municipal council must adopt and implement a tariff policy on the levying of fees for a municipal service provided by the municipality or by way of services delivery agreements and which complies with the provisions of the Systems Act, the Local Government Municipal Finance Management Act, 53 of 2003 and any other applicable legislation.

4. In terms of section 75(1) of the Systems Act, 32 of 2000, a municipal council must adopt by-laws to give effect to the implementation and enforcement of its tariff policies.

5. In terms of section 75(2) of the Systems Act, 32 of 2000, by-laws adopted in terms of subsection 75(1) may differentiate between different categories of users, debtors, service providers, services, service standards and geographical areas as long as such differentiation does not amount to unfair discrimination.

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BE IT THEREFORE ENACTED by the Council of the Midvaal Local Municipality, as follows:-

Definitions

In this By-Law any word or expression to which a meaning has been assigned in the Act, shall bear the same meaning in these By-laws, and unless the context indicates otherwise—

"**Council"** means the Council of the Midvaal Local Municipality;

"**Credit Control and Debt Collection By-law and policy"** means the Credit Control and Debt Collection Policy as required in terms of section 96(b) and 97 and 98 of the Local Government: Municipal Systems Act, Act 32 of 2000;

"Tariff" means fees, charges or any other tariffs levied by the council in respect of any function or service provided by the Council, excluding rates levied by the council in terms of the Local Government Municipal: Property Rates Act; Act 6 of 2004;

"Tariff policy" means a tariff policy adopted by Council in terms of this By-law.

1. Guiding principles in the determination of tariffs.

In the determination of tariffs the Council shall be guided by the following principles –

i. Tariffs shall be equitable and affordable in that the amount due for municipal services should generally be in proportion to their use of that service;
ii. Tariffs shall support national macro-economic policies and shall incorporate visions, strategies and economic policies of the Republic of South Africa
iii. Tariffs shall be cost effective and cost reflective and should reflect the cost reasonably associated with rendering municipal services, including capital, operating, maintenance, administration, replacement costs and financing charges;
iv. Tariffs shall promote the sustainability of the provision of municipal services.

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2. Application of By-law

This by-law shall only apply to tariffs applicable to the Council and municipal entities in respect of which the municipality is the parent municipality for –

Fees, surcharges on fees, charges and tariffs in respect of municipal services, such as –

i. provision of water;
ii. refuse removal;
iii. sewerage;
iv. removal and purification of sewerage;
v. electricity consumption;
vi. municipal services provided through prepaid meters.
vii. all other related costs for services rendered in terms of the service
viii. interest which has accrued or will accrue in respect of money due and payable to the Council;
ix. collection charges in those cases where the Council is responsible for

(aa) the rendering of municipal accounts in respect of any one or more of the municipal services;

(bb) the recovery of amounts due and payable in respect thereof, irrespective whether the municipal services, or any of them, are provided by the Council itself or by a service utility with which it has concluded a service provider agreement to provide a service on the municipality's behalf.

3. Adoption and implementation of Tariff Policy

The council shall adopt and implement a tariff policy on the levying of fees for a municipal service provided by the council or by way of service delivery agreements which complies with the provisions of the Local Government: Municipal Systems Act, 32 of 2000, the Local Government Municipal Finance Management Act, 56 of 2003 and any other applicable legislation.

MIDVAAL LOCAL MUNICIPALITY
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4. Enforcement of Tariff Policy

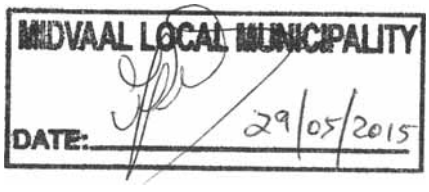
The Council's tariff policy shall be enforced through the Credit Control and Debt Collection By-Law and policy and any further enforcement mechanism stipulated in the Council's tariff policy.

5. Short title and commencement

This By-law is the Tariff By-law, and takes effect on 1 July 2014.



ANNEXURE F



TARIFF POLICY



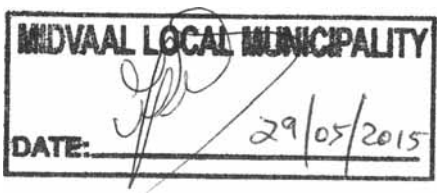
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ABBREVIATIONS

MLM	Midvaal Local Municipality
AO	Accounting Officer
CFO	Chief Financial Officer
MFMA	Municipal Finance Management Act
MPRA	Municipal Property Rates Act
MSA	Municipal Systems Act
PPE	Property, Plant and Equipment
SCM	Supply Chain Management
VAT	Value Added Tax
IBT	Inclining Block Tariff
kWh	Kilowatt per Hour (Kilowatt Hour)
KVA	Kilowatt Ampere
KL	Kilolitre
c/kWh	Cent per Kilowatt Hour
R/kWh	Rand per Kilowatt Hour

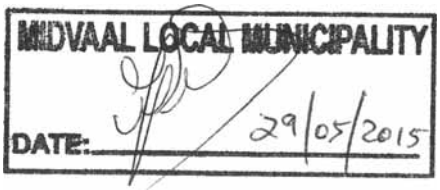


1. PURPOSE OF THIS DOCUMENT

Apart from meeting legislative requirements, this policy also emanates from the objectives determined in Council's anti-corruption policy.

The purpose of this tariff policy is to prescribe the accounting and administrative policies and procedures relating to the determining and levying of tariffs by the Midvaal Local Municipality.

The Municipality should perform the procedures set out in this policy to ensure the effective planning and management of tariffs. In setting its annual tariffs the council shall at all times take due cognisance of the tariffs applicable elsewhere in the economic region, and of the impact which its own tariffs may have on local economic development.



2. DEFINITIONS

"Accommodation" means accommodation in an accommodation establishment, a room, dwelling / house or second dwelling unit, self-catering room, self-catering apartment or free standing building let to transient guests consisting of three or more lettable units.

"Accommodation Establishments" – consists of one or more of the following lettable types of accommodation, consisting of three or more lettable units –

(a) "Camping" (informal temporary accommodation in a unique environment) is defined by a property used for erection of tents or other temporary structures for temporary accommodation for visitors or holiday-makers, which includes ablution, cooking and other facilities that are reasonably and ordinarily related to camping , for use of such visitors, and includes a caravan park, whether publicly or privately owned, but which excludes the alienation of land on the basis of time sharing, sectional title share blocks or individual subdivision; and excludes resort accommodation or mobile homes;

(b) "Bed and Breakfast" (accommodation in a dwelling-house or second dwelling unit for transient guests) is defined by a dwelling-house or second dwelling in which the owner of the dwelling supplies lodging and meals for compensation to transient guests who have permanent residence elsewhere; provided that the primary use of the dwelling-house concerned shall remain for the living accommodation of a single family and where not more than 3 guest rooms are provided;

(c) "Guest House" (accommodation in a dwelling-house or second dwelling unit for transient guests) is defined by a dwelling-house (with a maximum of 10 rooms)or second dwelling which is used for the purpose of supplying lodging and meals to transient guests for compensation, in an establishment which exceeds the restrictions of a bed and breakfast establishment and may include business meetings, training sessions and conference facilities for resident guests;

(d) "Self catering Accommodation" (accommodation for non-permanent residents and transient guests) is defined by a house, cottage, chalet, bungalow, flat, studio, apartment, villa, or similar accommodation where facilities and equipment are provided for guests to cater for themselves. The facilities should be adequate to cater for the maximum advertised number of residents the facility can accommodate;

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(e) “Self-catering Apartments” (accommodation for non-permanent residents and transient guests) is defined by a building or group of buildings consisting of separate accommodation units, each incorporating a kitchen/-ette facility, and which may include other communal facilities for the use of transient guests, together with outbuildings as are normally used therewith; which are rented for residential purposes and may include holiday flats; but does not include a hotel, dwelling-house, second dwelling or group house;

(f) “Backpackers Accommodation” (accommodation and communal facilities in a building or free standing buildings for transient guests) is defined by a building where lodging is provided, and may incorporate cooking dining and communal facilities for the use of lodgers, together with such outbuildings as are normally used therewith and includes a building in which dormitories/rooms/beds are rented for residential purposes, youth hostel, and backpackers’ lodge; but does not include a hotel, dwelling house, second dwelling or group house;

(g) “Boarding House” a dwelling–house or second dwelling which is used for the purpose of supplying lodging with or without meals or self-catering to non-permanent/permanent residents for compensation; provided that the primary use of the dwelling-house shall remain for the living accommodation of a single family;

"Account" means an account rendered specifying charges for municipal services provided by the **Municipality**, or any authorised and contracted service provider, and which account may include assessment rates levies;

“Accounting Officer” means the municipal manager appointed in terms of Section 60 of the Municipal Finance Management Act;

“Annual Budget” shall mean the budget approved by the municipal council for any particular financial year, and shall include any adjustments to such budget;

“Annually” meansonce every financial year;

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"Arrangement" means a written agreement entered into between the Municipality and the customer where specific repayment parameters are agreed to. Such arrangement does not constitute a credit facility envisaged in terms of section 8(3) of the National Credit Act but is deemed to be Incidental Credit as envisaged in terms of section 4(6)(b) read with section 5(2) and (3) of the National Credit Act;

"Arrears" means those rates and service charges that have not been paid by the due date and for which no arrangement has been made;

"Authorised Representative" means a person or instance legally appointed by the Municipality to act or to fulfill a duty on its behalf;

"Basic Municipal Services" shall mean a municipal service necessary to ensure an acceptable and reasonable quality of life, which service – if not provided – would endanger public health or safety or the environment;

"Billing Date" means the date upon which the monthly statement is generated and debited to the customer's account;

"Business and Commercial Property" means -

(a) property used for the activity of buying, selling or trading in commodities or services and includes any office or other accommodation on the same property, the use of which is incidental to such activity; or
(b) property on which the administration of the business of private or public entities take place.

"By-law" shall mean legislation passed by the council of the Municipality, and which shall be binding on the Municipality and on the persons and institutions to which it applies;

"Calendar year" shall mean 12 consecutive months of a financial year(s);

"Category" –

(a) in relation to a property, means a category of properties determined in terms of section



8(2) of the Municipal Property Rates Act;

(b) in relation to the owners of property, means a category of owners determined in terms of section 15(2) of the Municipal Property Rates Act.

"Chief Financial Officer" means the person appointed as the Chief Financial Officer of the Municipality, or his or her nominee;

"Consumer Price Index" shall mean the CPIX as determined and gazetted from time to time by the South African Bureau of Statistics;

"Consolidated Account" means an account which is a consolidation of any separate accounts of a person who is liable for payment to the Municipality;

"Council" means the Council of the Midvaal Local Municipality;

"Councillor" shall mean a member of the Council of the Municipality;

"Credit Control" means all the functions relating to the collection of monies owed by ratepayers and the users of municipal services;

"Customer" means the occupier of any premises to which the Municipality has agreed to supply or is actually supplying municipal services, or if no occupier can be identified or located, then the owner of the premises and includes any customer of the Municipality;

"Day / Days" means calendar days, inclusive of Saturdays, Sundays and public holidays;

"Debt Collectors" means an external person or entity appointed by the Municipality to collect monies due and payable to the Municipality, subject to the conditions contained herein;

"Defaulter" means any person who owes arrears to the Municipality;

"Delivery Date" shall mean the date on which the periodic account is delivered to the customer or 3 days after **the** date the account was posted, whichever is the first;

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"Director Income" Means the Senior Official in a division of the Municipality's Finance Department, overall responsible for the collection of monies owed to the Municipality and/or any other official to whom he/she has delegated duties and responsibilities in terms of this policy;

"Domestic Customer or User" of municipal services shall mean the person or household which municipal services are rendered in respect of "residential property" as defined below;

"Due Date" in relation to -

(a) rates due in respect of any immovable property, means:-
- the date for payment indicated on the account, in the case where rates are levied on a monthly basis are the 7th of the month; or

(b) should such day fall on a Saturday, Sunday or public holiday the due date will remain the 7th of the month.

"Dwelling" means a building, structure or place of shelter to live in or conduct business from;

"Electricity Charges" means service charges in respect of the provision of electricity;

"Farm Property or Small Holding used for agricultural purpose" – means property that is used for the cultivation of soils for purposes of planting and gathering in of crops; forestry in the context of the planting or growing of trees in a managed and structured fashion; the rearing of livestock and game or the propagation and harvesting of fish, but excludes the use of a property for the purpose of eco-tourism; and in the respect of property on which game is reared, trade or hunted, it excludes any portion that is used for commercial or business purposes. In this definition such properties could also be included within the urban edge of a town;

"Farm Property or Small Holding not used for any purpose" – means agricultural property or an agricultural zoned land unit which is not used for farming purposes, regardless of whether such portion of such property has a dwelling on it which is used as a dwelling and must be regarded as residential property



“Financial Year” shall mean the period starting from 1 July in any year and ending on 30 June of the following year;

"Immovable Property" also includes -

(a) an undivided share in immovable property, and

(b) any right in immovable property.

"Implementing Authority" means the Municipal Manager or his or her nominee, acting in terms of section 100 of the Local Government: Municipal Systems Act No. 32 of 2000;

"Indigent Customer" means the head of an indigent household:-

(a) who applied for and has been declared indigent in terms of Council's Indigent Support Policy for the provision of services from the Municipality; and

(b) who makes application for indigent support in terms of Council's Indigent Support Policy on behalf of all members of his or her household;

"Indigent Support Policy" means the Indigent Support Policy adopted by the Council of the Municipality;

"Indigent Support Programme" means a structured program for the provision of indigent support subsidies to qualifying indigent customers in terms of the Council's Indigent Support Policy;

“Integrated Development Plan” shall mean a plan formulated and approved as envisaged in Section 25 of the Municipal Systems Act 2000, as amended;

“Industrial Property” – means property used for construction, repair, trade or manufacturing, production, assembly or processing of finished or partially finished products from raw materials or fabricated parts on such a large scale that capital and labour are significantly involved, and includes any office or other accommodation on the same property, the use of which is incidental to such activity;

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"Interest" means the charge levied on arrears, calculated as the prime rate, charged by the bank which holds the Municipality's primary bank account, plus one percent or such other percentage as may be determined by Council from time to time;

"Local Community" – in relation to the Municipality –

(a) means that body of persons comprising –

- the residents of the Municipality;
- the rate payers of the Municipality;
- any civic organisations and non-governmental, private sector or labour organisations or bodies which are involved in local affairs within the Municipality; and
- visitors and other people residing outside the Municipality, who, because of their presence in the Municipality, make use of services or facilities provided by the Municipality; and

(b) includes, more specifically, the poor and other deprived sections of such body of persons;

"Market Value" – in relation to a property, means the value of the property determined in accordance with section 46 of the Municipal Property Rates Act;

"Month" means one of twelve months of a calendar year;

"Monthly Average Consumption" means the monthly average consumption in respect of a property calculated on the basis of the average consumption over the preceding twelve months on the respective property or should it be a newly developed property a projected average consumption per month for a property in the Municipality having a similar sized development thereon;

"MultiplePurposes" – in relation to a property, means the use of a property for more than one purpose as intended in section 9 of the Municipal Property Rates Act;

"Municipality" or **"Municipal Area"** shall, where appropriate, mean the geographic area, determined in terms of the Local Government: Municipal Demarcation Act No. 27 of 1998 as the municipal area pertaining to the Municipality;

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"the Municipality" means Midvaal Local Municipality;

"Municipal Council" or **"Council"** shall mean the municipal council of Midvaal Local Municipality as referred to in Section 157(1) of the Constitution;

"Municipal Pay Point" means any municipal office in the area of jurisdiction of the Municipality designated by Council for such purposes, or any such other places as the Chief Financial Officer may from time to time designate;

"Municipal Manager" means the Municipal Manager of the Midvaal Local Municipality or his or her nominee acting in terms of power delegated to him or her by the said Municipal Manager with the concurrence of the Council;

"Municipal Services" means services provided either by the Municipality, or by an external agent on behalf of the Municipality in terms of a service delivery agreement;

"Municipal Tariff" shall mean a tariff for services which the Municipality may set for the provision of a service to the local community, and may include a surcharge on such service.
Tariffs for major services shall mean tariffs set for the supply and consumption or usage of electricity, water, sewerage and refuse removal, and minor tariffs shall mean al other tariffs, charges, fees, rentals or fines levied or imposed by the Municipality in respect of other services supplied including services incidental to the provision of the major services;

"Occupier" means any person who occupies, controls or resides on any premises, or any part of any premises without regard to the title under which he or she so occupies it;

"Open Space" - means land that is used as a park, garden, for passive leisure or maintained in its natural state and that is zoned as open space;

"Owner" in relation to immovable property means -

(a) the person in whom is vested the legal title thereto provided that:-

- the lessee of immovable property which is leased for a period of not less than thirty years, whether the lease is registered or not, shall be deemed to be the owner thereof;

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- (ii) the occupier of immovable property occupied under a service servitude or right analogous thereto, shall be deemed to be the owner thereof;

(b) if the owner is dead or insolvent or has assigned his or her estate for the benefit of his creditors, has been placed under curator ship by order of court or is a company being wound up or under judicial management, the person in whom the administration of such property is vested as executor, administrator, trustee, assignee, curator, liquidator or judicial manager, as the case may be, shall be deemed to be the owner thereof;

(c) if the owner is absent from the Republic or if his address is unknown to the Municipality, any person who as agent or otherwise receives or is entitled to receive the rent in respect of such property, or if the Municipality is unable to determine who such person is, the person who is entitled to the beneficial use of such property;

"Person" means a natural and juristic person, including any department of state, statutory bodies or foreign embassies;

"Premises" includes any piece of land, the external surface boundaries of which are delineated on:

(a) A general plan or diagram registered in terms of the Land Survey Act, (9 of 1927) or in terms of the Deed Registry Act, 47 of 1937; or

(b) A sectional plan registered in terms of the Sectional Titles Act, 95 of 1986, and which is situated within the area of jurisdiction of the Municipality.

"Prescribed" means prescribed by this policy and where applicable by Council or the Municipal Manager;

"Prescribed debt" means debt that becomes extinguished by prescription in terms of the Prescription Act 68 of 1969;

“Private Open Space” means land that is privately owned and used for practising of sport, play- or leisure facilities or used as a botanical garden, cemetery or nature area and which is joined as Private Open Space;

“Privately Owned Townships Serviced by the Owner” – means single properties (group housing or single residential erven), situated in an area not ordinarily being serviced by the

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Municipality, divided through subdivision or township establishment in (ten or more) full-title stands and/or sectional title units and where all rates-related services inclusive of installation and maintenance of streets, roads, sidewalks, lighting, storm water drainage facilities, parks and recreation facilities, are installed at the full cost of the developer and are rendered and maintained by the residents, Home owners association or management companies/ bodies of such estate;

“Property” – meansimmovable property registered under separate title in terms of the provisions of the Deeds Registries Act, 1937 (Act 47 of 1937) in the name of a person, including, in the case of a sectional title scheme, a sectional title unit registered in the name of a person and includes unregistered land if the right of ownership can be determined;

“Rateable Property” shall mean property on which the Municipality may in terms of Section 2 of the Municipal Property Rates Act 2004 levy a rate, but excluding property fully excluded from the levying of rates in terms of Section 17 of that Act;

“Ratepayer” shall mean a person who is liable to the Municipality for the payment of (a) rates on property in the Municipality; (b) any other tax, duty or levy imposed by the Municipality; and/or (c) fees for services provided either by the Municipality or in terms of a service delivery agreement;

"Rates" means a municipal rate on property envisaged in section 229 (1) of the Constitution read with the Local Government: Municipal Property Rates Act 6 of 2004 and the Local Government: Municipal Finance Act 56 of 2003;

“Rebate” in relation to a rate payable on a property, shall mean a discount granted in terms of Section 15 of the Municipal Property Rates Act, 2004 on the amount of the rate payable on the property;

“Reduction” - in respect of a rate payable on a property, means the lowering of the amount for which the property was valued and the rating of that property at that lower amount;

"Refuse Charges" means service charges in respect of the collection and disposal of refuse;

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"Registered Owner" means that person, natural or juristic, in whose name the property is registered in terms of the Deeds Registry Act, no. 47 of 1937;

"Responsible Person" means any person other than the registered owner of an immovable property who is legally responsible for the payment of municipal service charges;

"Residential Property" shall mean a property included in the valuation roll in terms of Section 48(2)(b) of the Municipal Property Rates Act, 2004 as residential;

"Residential Property" furthermore means improved property that: -

(a) is used predominantly (60% or more) for residential purposes, including any adjoining property registered in the name of the same owner and used together with such residential property as if it were one property.Any such grouping shall be regarded as one residential property for rate rebate or valuation reduction purposes, if still used dominantly for residential purposes;

(b) is a unit registered in terms of the Sectional Title Act and is used predominantly for residential purposes;

(c) is owned by a share-block company and is used predominantly for residential purposes;

(d) is a residence used for residential purposes situated on a property used for educational purposes;

(e) is property which is included as residential in a valuation list in terms of section 48(2)(b) of the Municipal Property Rates Act;

(f) are retirement schemes and life right schemes used predominantly (60% or more) for residential purposes;

(g) vacant properties (empty stands), hotels, hostels, old-age homes and accommodation establishments, irrespective of their zoning or intended use, have been specifically excluded from this property category;

"Service Charges" means the fees levied by the Municipality in terms of its tariff policy for any municipal services rendered in respect of an immovable property and includes any penalties, interest or surcharges levied or imposed in terms of this policy;

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"Service Delivery Agreement" means an agreement between the Municipality and an institution or persons mentioned in section 76(b) of the Local Government: Municipal Systems Act 32 of 2000;

"Sewerage Charges" means service charges in respect of the provision of sewerage collection and treatment of infrastructure;

"Small Holding" means:-

(a) all agricultural zoned land units situated within an urban region with an area of one to three hectares; or

(b) any agricultural zoned land unit situated outside an urban region with an area of three hectares or less.

"State Owned Property" excludes any property included in the valuation roll under the category 'residential property' or 'vacant land';

"Sundry Customer Accounts" means accounts raised for miscellaneous charges for services provided by the Municipality or charges that were raised against a person as a result of an action by a person, and were raised in terms of Council's policies, bylaws and decisions;

"Supervisory Authority" means the Executive Mayor of the Municipality or his or her nominee, acting in terms of Section 99 of the Municipal Systems Act 32 of 2000;

"Tariff" means the scale of rates, taxes, duties, levies or other fees which may be imposed by the Municipality in respect of immovable property and/ or for municipal services provided;

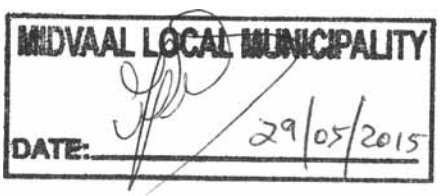
"Tariff Policy" means a Tariff Policy adopted by the Council in terms of Section 74 of the Local Government: Municipal Systems Act 32 of 2000;

"User" means the owner or occupier of a property in respect of which municipal services are being rendered;

"Vacant Property" – means any land without any improvements thereon;

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"Water Charges" means service charges in respect of the provision of water.



3. CONSTITUTIONAL AND LEGAL BACKGROUND

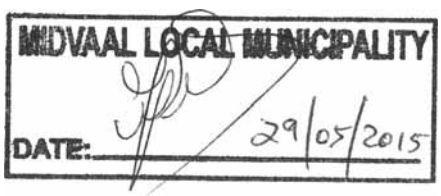
In terms of section 62 (1) of the Local Government: Municipal Finance Management Act (MFMA), Act no 56 of 2003, the Accounting Officer (AO) of a Municipality is responsible for managing the financial administration of the Municipality, and must for this purpose take all reasonable steps to ensure that, inter alia, the Municipality has and implements a tariff policy referred to in section 74 of the Local Government: Municipal Systems Act (MSA), Act no 32 of 2000 as amended.

In terms of section 74 of the Municipal Systems Act the municipal council hereby adopts a tariff policy on the levying of fees for municipal services provided by the Municipality itself or by way of service delivery agreements.



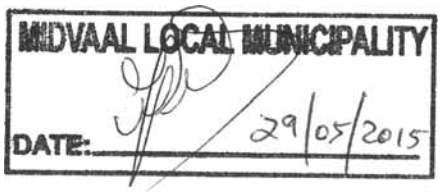
4. APPROVAL AND EFFECTIVE DATE

The policy will be effective as from 1 July 2015.



5. POLICY AMENDMENT

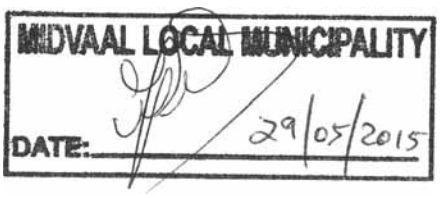
In terms of section 17(1)(e) of the MFMA this policy must be reviewed on an annual basis and the reviewed policy tabled to Council for approval as part of the budget process.



6. RELATIONSHIP WITH OTHER POLICIES

This policy needs to be read in conjunction with other relevant adopted policies of the municipality, including the following:

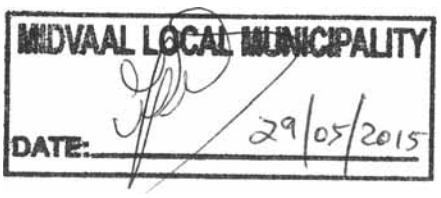
- Delegation of Powers;
- Enterprise Risk Management Policy;
- Credit Control and Debt Collection Policy;
- Property Rates Policy;
- Funding, Borrowing and Reserves Policy;
- Cash Management and Investment Policy
- Long Term Financial Plan Policy;
- Indigents Policy;
- Budget Implementation and Monitoring Policy;
- Free Basic Electricity Policy and
- Free Basic Water Policy.



7. REFERENCES

The following references were observed in compiling this document:

- Municipal Finance Management Act, 2003
- Municipal Systems Act, 2000
- Municipal Property Rates Act, 2004
- Municipal Property Rates Policy, as reviewed annually
- Constitution of the Republic of South Africa, 1996 as amended
- Municipal Budget and Reporting Regulations, 2008



8. BASIC PRINCIPLES TO BE CONSIDERED IN DETERMINATION OF A TARIFF STRUCTURE

8.1 Service tariffs imposed by the local Municipality shall be viewed as user charges and not as taxes, and therefore the ability of the relevant customer or user of the services to which such tariffs relate, shall not be considered as a relevant criterion (except in the case of the indigent relief measures approved by the Municipality from time to time).

8.2 The Municipality shall ensure that its tariffs are uniformly and fairly applied throughout the municipal region.

8.3 Tariffs for the four major services rendered by the Municipality, namely Electricity, Water, Sewerage and Refuse Removal, shall as far as possible recover the expenses associated with the rendering of each service concerned, and where feasible, generate a modest surplus as determined in each annual budget. Such surplus shall be applied in relief of property rates or for the future capital expansion of the service concerned, or both.

8.4 The tariff which a particular customer or user pays shall therefore be directly related to the standard of service received and the quantity of the particular service used or consumed.

8.5 The Municipality shall develop, approve and at least annually review an indigent support programme for the municipal area. This programme shall set out clearly the Municipality's cost recovery policy in respect of the tariffs which it levies on registered indigents, and the implications of such policy for the tariffs which it imposes on other users and customers in the municipal region.

8.6 In line with the principles embodied in the Constitution, in other legislation pertaining to local government, and in the case of electricity approval by NERSA, the Municipality may differentiate between different categories of users and customers

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in regard to the tariffs which it levies. Such differentiation shall however at all times be reasonable and shall be fully disclosed in each annual budget.

8.7 The Municipality's tariff policy shall be transparent, and the extent to which there is cross-subsidisation between categories of customers or users shall be evident to all customers or users of the service in question.

8.8 The Municipality further undertakes to ensure that its tariffs shall be easily explainable and understood by all customers and users affected by the tariff policy concerned.

8.9 The Municipality also undertakes to render its services cost effectively in order to ensure the best possible cost of service delivery.

8.10 In the case of conventional metering systems for electricity and water, the consumption of such services shall be properly metered by the Municipality and meters shall be read, wherever circumstances reasonably permit, on a monthly basis. The charges levied on customers shall be proportionate to the quantity of the service which they consume. In addition, the Municipality shall levy a monthly fixed charge for electricity and water services.

8.11 In adopting what is fundamentally a two-part tariff structure, namely a fixed availability charge coupled with a charge based on consumption, the Municipality believes that it is properly attending to the demands which both future expansion and variable demand cycles and other fluctuations will make on service delivery.

8.12 In case of vacant stands, where the services are available but not connected, the Municipality shall levy a monthly availability charge which is levied because of fixed costs such as the capital and maintenance costs and insurance of infrastructure available for immediate connection. This principle also applies to vacant stands in areas serviced through conservancy or septic tanks.

8.13 The Municipality's tariffs for electricity services will be determined to ensure that those customers who are mainly responsible for peak demand, and therefore for the

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incurring by the Municipality of the associated demand charges from Eskom, will have to bear the costs associated with these charges. To this end the Municipality shall therefore install demand meters to measure the maximum demand of such customers during certain periods. These bulk customers shall therefore pay the relevant demand charge as well as an energy charge directly related to their actual consumption of electricity during the relevant metering period.



9. FACTORS TO BE CONSIDERED IN THE DETERMINATION OF A TARIFF STRUCTURE

9.1 Financial factors

9.1.1 The primary purpose of a tariff structure is to recover the actual costs of the rendering of a particular service, during each of the Municipality's specific financial years, to avoid cross subsidising of services.

9.1.2 In order to determine the tariffs which must be charged for the supply of the four major services, the Municipality shall identify all the costs of operation of the undertakings concerned, including specifically the following:-

9.1.2.1 Cost of bulk purchases in the case of water and electricity.

9.1.2.2 Distribution costs.

9.1.2.3 Distribution losses in the case of electricity and water.

9.1.2.4 Depreciation expenses.

9.1.2.5 Maintenance of infrastructure and other fixed assets.

9.1.2.6 Cost of approved indigent relief measures and cross subsidising of low consumption.

9.1.2.7 Administration and service costs, including:-

- service charges levied by other departments such as finance, human resources and legal services;
- reasonable general overheads, such as the costs associated with the Office of the Municipal Manager;
- adequate contributions to the provisions for bad debts and obsolescence of stock; and
- all other ordinary operating expenses associated with the service concerned including, in the case of the electricity service, the cost of providing street lighting in the municipal area.

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(Note: the costs of the democratic process in the Municipality – that is, all expenses associated with the political structures of the Municipality – shall form part of the expenses to be financed from property rates and general revenue, and shall not be included in the costing of the major services of the Municipality).

9.1.3 The intended surplus to be generated for the financial year. Surplus to be applied:-

- as an appropriation to capital reserves; and/or
- generally in relief of rates.

9.2 Socio-economic factors

9.2.1 Although the determination of tariffs is in many instances politically orientated, it ought to be based on sound, transparent and objective principles at all times. In order to fully understand the influence of the socio-economic factors the various user categories and forms of subsidisation needs to be considered. Tariffs should also support business initiatives aimed at creating jobs or contribute to the economy of the area.

9.2.2 Users can be divided into the following categories:-

9.2.2.1 Users who are incapable to make any contribution towards the consumption of services and who are fully subsidised;

9.2.2.2 Users who are able to afford a partial contribution and who are partially subsidised only; and

9.2.2.3 Users who can afford the cost of the services in total.

9.2.3 It is important to identify these categories and to plan the tariff structures accordingly. Subsidies currently derived from two sources namely:-

9.2.3.1 Contributions from National Government: National Government makes an annual contribution according to a formula, which is primarily based on information obtained from Statistics South Africa by means of census surveys. If this contribution is judiciously utilised it will subsidise all indigent households who qualify in terms of the Council policy.

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9.2.3.2 Contributions from own funds: The Council can, if the contribution of National Government is insufficient, provide in its own operational budget for such support. Such action will in all probability result in increased tariffs for the larger users. Any subsidy must be made known publicly.

To make provision for subsidisation the tariff structure can be compiled as follow:-

9.2.4.1 Totally free services (within limits and guide lines);

9.2.4.2 Lower tariffs for users who qualify in terms of particular guide lines, for example to recover the operational costs of the service only; and

9.2.4.3 Full tariff payable with a subsidy that is transferable from sources as mentioned above.

9.3 Minimum service levels

It is important that minimum service levels be determined in order to calculate and develop an affordable tariff package available to all potential users.

9.4 Credit control

9.4.1 It is not possible to successfully compile a tariff structure without consideration of the stipulations of an effective credit control system. Income is provided for in the budget as if a 100% payment level will be maintained. It is therefore important to continuously ensure that users indeed pay punctually. Non-payment has a direct effect in that provision for bad debt, in accordance with current payment levels, must be provided as expenditure in the budget.

9.4.2 However, it is also a fact that there are users who are unable to pay. Tariffs must therefore provide access to a minimum level of basic services for all users. It should furthermore be supplemented with a practical policy for indigents. This will ensure the sustainable delivery of services. In addition, adequate provision should be made on an annual basis for bad debt / working capital in accordance with current payment levels.

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9.5 Package of services

The accounts for rates and services must not be seen in isolation. It must be considered jointly to determine the most affordable amount that the different users can pay as a total account. The basic costs of a service must first of all be recovered and then only can surpluses be manipulated to determine the most economic package for the user with due allowance for future events in regard to a particular service.

9.6 Historical and future user patterns

9.6.1 It is important to keep accurate consumption statistics for the purpose of determining tariffs. Consumption determines tendencies, which ultimately have an influence on tariffs within a structure. Provision should be made in the process for growth and seasonal use, as well as for unforeseen events that may have an impact on tariffs.



9.7 User groups

9.7.1 Users are traditionally divided into user groups as set out below:-

9.7.1.1 Domestic (Residential);

9.7.1.2 Businesses/ Commercial;

9.7.1.3 Industries/Bulk customers;

9.7.1.4 Farm properties (agricultural);

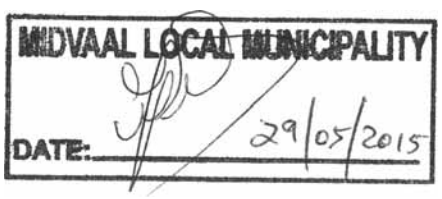
9.7.1.5 Accommodation establishments (including guest houses);

9.7.1.6 Municipal consumption (departmental charges);

9.7.1.7 Institutions that may be directly subsidised for example retirement homes, schools and hostels, sport organisations, etcetera; and

9.7.1.8 Special arrangements for specific developments as may be determined by Council from time to time.

A continuous effort should be made to group together those users who have more or less the same access to a specific service.



10. FREE BASIC SERVICES

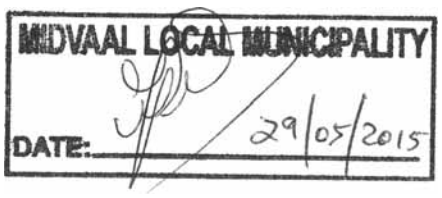
10.1 Underlying principle

10.1.1 Free basic municipal services refers to those municipal services necessary to ensure an acceptable and reasonable quality of life and which service, if not provided, could endanger public health or safety or the environment.

10.1.2 In terms of the South African Constitution all customers should have access to basic services. Typically, the following parameters will be applied: -

10.1.2.1 The extent of the monthly indigent support granted to indigent households must be based on budgetary allocations for a particular financial year and the tariffs determined for each financial year.

10.1.2.2 The general threshold for indigent support is restricted to qualifying households with a combined income amount determined by Council at the beginning of every financial year and will be applied for the duration of that particular financial year.



11. TARIFF STRUCTURES FOR VARIOUS SERVICES

It is essential that a compromise be reached between the following needs with the determination of a tariff structure:-

- The need to reflect costs as accurately as possible in order to achieve cost effectiveness;
- The need to ensure equality and fairness between user groups;
- The need for a practically implementable tariff;
- The need to use appropriate metering and provisioning technology;
- The need for an understandable tariff; and
- The user's ability to pay.

Taking into consideration the abovementioned points the tariff structure of the following services are discussed:-

- Electricity.
- Water.
- Refuse Removal.
- Sewerage.
- Property Rates.

11.1 Electricity

11.1.1 To calculate the tariff for electricity, the actual cost incurred in the supply of electricity to the community has to be taken into consideration. The principle of available charges as well as per unit tariff for electricity is determined by the cost structure. This cost structure consists of the following components:-

11.1.1.1 Fixed costs: It represents that portion of expenses that must be incurred irrespective of the fact whether or not any electricity has been sold, for example the salary of staff who have been appointed permanently with specific tasks relating to the provision of electricity, costs of capital, maintenance cost and insurance that is payable in respect of the infrastructure. These costs must be recovered whether any electricity is used or not. The costs are therefore recovered by means of a fixed

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levy per period (normally levied as a monthly availability charge) in order to ensure that these costs are covered.

11.1.1.2 Variable costs: It relates to the physical provision of electricity according to consumption/ demand and must be financed by means of a unit tariff which is payable per kWh/KVA electricity consumed.

11.1.1.3 Surplus: The tariffs for these services are determined in such a way that a NETT trading surplus is realised. Any trading surplus is used to subsidise the tariffs of rate funded services.

11.1.2 The following tariff structures were basically used for the determination of tariffs:-

11.1.2.1 Inclining block tariff (IBT) tariff structure where customer's consumption is divided into blocks and each subsequent block has a higher energy rate (c/kWh). The tariff structure has been set by NERSA in order to protect/ cross-subsidise low income domestic customers and to promote energy efficiency.

11.1.2.2 Single rate energy tariff (all costs expressed in a single cent/kWh charge).

11.1.2.3 Two part tariff for Domestic, Commercial, Business Customers (consist of an availability (fixed cost) monthly charge and a variable charge related to metered kWh consumption):-

- Energy rate (c/kWh); and
- Availability monthly charge (R/month).

11.1.2.4 Three part tariff for Industrial and Bulk Customers (consist of a monthly charge, demand charge and a variable charge related to metered kWh consumption):-

- Energy rate (c/kWh);
- Availability monthly charge (R/month); and
- Demand charge (R/KVA month – recovers capital costs elements).

11.1.2.5 Special tariff arrangements determined and approved by Council from time to time for specific developments and/or informal settlements.

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11.1.3 An availability charge is payable on all properties (irrespective of the category), where a connection to the electricity network is possible at the cost of the Municipality, but not in use. This fee aims to recoup capital and maintenance costs in respect of such properties. If the owner connects the service with the intention to improve the property the debit will be adjusted pro-rata from the date of the connection.

11.1.3.1 The availability charge will be levied based on the use of the property.

11.1.3.2 Where the fractional ownership of a property occurs, the owner will be levied an availability charge for electricity based on their fractional share in that property.

11.1.3.3 Should the levy of the availability charge of electricity fall into arrears due to non-payment by the fractional owner, credit control procedures as stipulated in the credit control policy will follow.

11.2 Water

11.2.1 Water is a scarce commodity with little alternatives available (contrary to electricity). Tariff structures should therefore be aimed at the reduction of consumption. In order to restrict consumption, an inclining block rate tariff structure with an availability charge is applied.

11.2.2 In principle, the amount that users pay for water services should generally be in proportion to their use of water services. Tariffs must be set at levels that facilitate the sustainability of the service, will include sliding scale tariff structure.

11.2.3 To calculate the tariff for water, the actual cost incurred in the supply of water to the community, has to be taken onto consideration. The principle of availability charges as well as a kilolitre tariff for water is determined by the cost structure.

11.2.4 Similar to electricity, this cost structure consists of the following components:-

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11.2.4.1 Fixed costs: It represents that portion of expenses that must be incurred irrespective of the fact whether or not any water has been sold, for example the salary of staff who have been appointed permanently with specific tasks relating to the provision of water, costs of capital and insurance that is payable in respect of the infrastructure. These costs must be recovered whether any water is used or not. The costs are therefore recovered by means of a fixed levy per period (normally on a monthly basis) in order to ensure that these costs are covered.

11.2.4.2 Variable costs: It relates to the physical provision of water according to demand and must be financed by means of a unit tariff which is payable per kilolitre water consumed.

11.2.4.3 Surplus: The tariffs for these services are determined in such a way that a NETT trading surplus is realised. Any trading surplus is used to subsidise the tariffs of rate funded services.

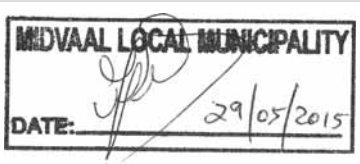
11.2.5 The following tariff structures were basically used for the determination of tariffs:-

11.2.5.1 Two-leg tariff consisting of a availability charge based on the size of the water connection and consumption for users with conventional meters.

11.2.5.2 An availability charge is payable on all properties (irrespective of the category), where a connection to the water network is possible at the cost of the Municipality, but not in use. This fee aims to recoup capital and maintenance costs of networks as well as certain fixed administrative costs in respect of such properties. If the owner connects and improve the property the debit will be adjusted pro-rata from the date of the connection.

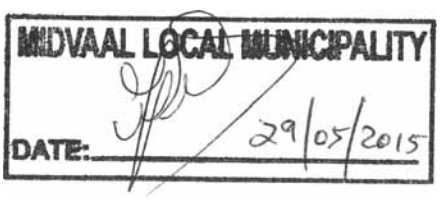
11.2.5.3 The availability charge will be levied based on the use of the property.

11.2.5.4 Special tariff arrangements determined and approved by Council from time to time for specific developments and/or informal settlements.



11.2.5.5 Where the fractional ownership of a property occurs, the owner will be levied an availability charge for water based on their fractional share in that property.

11.2.5.6 Should the levy of the availability charge of water fall into arrears due to non-payment by the fractional owner, credit control procedures as stipulated in the credit control policy will follow. .



11.3 Refuse Removal

11.3.1 Refuse removal is an economic service and tariff calculations should be based on the actual cost incurred in delivering the service.

11.3.2 A customer who chooses to do his/her own refuse removal will still be liable for paying the applicable refuse tariff.

11.3.3 The tariff levied by Midvaal Local Municipality is based on the category of property as determined in the valuation roll.

11.3.4 The following tariff structures were basically used for the determination of tariffs:-

11.3.4.1 Residential (domestic customers) – maximum of one removal per week (black bag system).

11.3.4.2 Business/ Commercial/ Industrial (Non – Bulk) – maximum of two removals per week.

11.3.4.3 Business/ Commercial/ Industrial (Bulk) – maximum of three removals per week.

11.3.4.4 Business/Commercial/Industrial (Bulk) – four or more, with a maximum of seven removals per week.

11.3.4.5 Additional removals – More than the maximum removals as per 11.3.4.1 – 11.3.4.5.

11.3.4.6 Refuse will be levied based on the use of the property.

11.3.4.7 Special tariff arrangements determined and approved by Council from time to time for specific developments and/or informal settlements.

11.3.4.8 Where fractional ownership of a property occurs, the owner will be levied refuse based on their fractional share in that property.

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11.3.4.9 Should the levy for refuse fall into arrears due to non-payment by the fractional owner, credit control procedures as stipulated in the credit control policy will follow.

11.4 Sewerage

11.4.1 Sewer service is an economic service and tariff calculations should be based on the actual cost incurred in delivering the service.

11.4.2 The following tariff structures were basically used for the determination of tariffs:-

11.4.2.1 Tariff arrangements determined and approved by Council from time to time for specific developments.

11.4.2.2 An availability charge is payable on all properties (irrespective of the category), where a connection to the sewer network is possible at the cost of the Municipality, but not in use. This fee aims to recoup capital and maintenance costs of networks as well as certain fixed administrative costs in respect of such properties. If the owner connects and improve the property the debit will be adjusted pro-rata from the date of the connection.

11.4.2.3 The availability charge will be levied based on the use of the property.

11.4.2.4 Owners of vacant stands in an area serviced through conservancy tanks, septic tanks or French drains only will not pay the availability tariff.

11.4.2.5 Where the fractional ownership of a property occurs, the owner will be levied an availability charge for sewerage based on their fractional share in that property.

11.4.2.6 Should the levy of the availability charge for sewerage fall into arrears due to non-payment by the fractional owner, credit control procedures as stipulated in the credit control policy will follow

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11.5 Property Rates

11.5.1 The rate levied by the Municipality will be a cent amount in the Rand based on the market value of the property.

11.5.2 In terms of the Municipal Property Rates Act, 2004 the Municipality may levy different rates for different categories of rateable property. Differential rating among the various property categories will be done by way of setting different cent amount in the rand for each property category and by way of reductions and rebates as provided for in the Municipality's property rates policy.

11.5.3 In terms of section 17 (1) (e) of the MFMA the Municipality's property rates policy must be reviewed on annual basis and the reviewed policy tabled to Council for approval as part of the budget process.



12. ELECTRICITY TARIFF POLICY

Electricity is supplied under a distribution license, granted by NERSA for a specific area of jurisdiction, which regulates inter alia the following aspects:-

- Classification of customer categories.
- Permissible tariff structure options are determined at a national level and distributors are obliged to apply these structures to obtain uniformity.
- All tariff structures and tariffs must be approved by NERSA prior to application thereof by a distributor.

12.1 Domestic Customers and Accommodation Establishments

This tariff covers the supply of electricity for domestic use in private dwellings, flats and chalets with separate meters and includes churches, schools, welfare buildings, hospitals, halls or similar premises.

This tariff is applied for circuit breaker sizes not in excess of 63A single phase or 63A three phase. Should customers require supplies in excess hereof, the Commercial Customer or Bulk Supply tariff will be applicable. A phased approach will be implemented to convert existing customers who have traditionally been charged at different tariffs towards these criteria.

Customers with conventional meters

12.1.1 Customers with conventional meters are billed as follows:-

12.1.1.1 An availability charge is payable on all properties (irrespective of the category), where a connection to the electricity network is possible, but not in use.

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12.1.1.2 Two part tariff:

- Availability monthly charge (R/month). The availability charge is determined by the category within which the consumer's tariff circuit breaker size falls, i.e. 0 to 32A, 33A to 45A, 46A to 63A and 64A to 80A.
- Energy rate (c/kWh). The energy rate is charged on an inclining block tariff per unit based on the number of kWh consumed which is determined as follows:-

Block 1: 0 to 50 kWh
Block 2: 51 to 350 kWh
Block 3: 351 to 600 kWh
Block 4: > 600 kWh

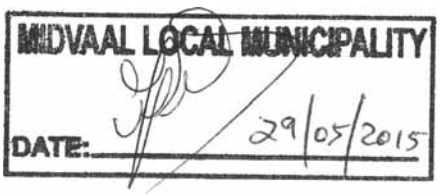
Pre-paid customers

12.1.2 Prepaid users are charged based on a two part tariff:-

12.1.2.1 An availability charge is payable on all properties (irrespective of the category), where a connection to the electricity network is possible, but not in use.

12.1.2.2 Two part tariff:

- Availability monthly charge (R/month). The availability charge is determined by the category within which the consumer's tariff circuit breaker size falls, i.e. 0 to 32A, 33A to 45A, 46A to 63A and 64A to 80A.



- Energy rate (c/kWh). The energy rate is charged on an inclining block tariff per unit based on the number of kWh consumed which is determined as follows:-

Block 1: 0 to 50 kWh
Block 2: 51 to 350 kWh
Block 3: 351 to 600 kWh
Block 4: > 600 kWh

12.1.2.3 Energy rate (c/kWh). The energy rate is charged on an inclining block tariff per unit based on the number of kWh purchased, which is determined as follows:-

Block 1: 0 to 50 kWh
Block 2: 51 to 350 kWh
Block 3: 351 to 600 kWh
Block 4: > 600 kWh



12.1.2.4 Should the customer have any municipal arrears, the auxiliary payment system may be activated for the gradual payment of the arrears as a percentage of purchases.

12.1.2.5 Registered Indigents receive a number of kWh units fully subsidised every month, as determined by Council on an annual basis. Where possible, Council may limit the supply to indigent customers to a 20A single phase capacity.

12.2 Commercial / Business Customers

This tariff covers the supply of electricity to shops, office buildings, hotels, clubs, industrial undertakings, builder's supplies or similar premises.

The tariff is normally for circuit breaker sizes not in excess of 63A single phase or 100A three phase. Should customers require supplies in excess hereof, the Bulk Supply tariff will be applicable. A phased approach will be implemented to convert existing customers who have traditionally been charged at different tariffs towards these criteria.

Customers with conventional meters

12.2.1 Customers with conventional meters are billed as follows:-

12.2.1.1 An availability charge is payable on all properties (irrespective of the category), where a connection to the electricity network is possible at the cost of the Municipality, but not in use.

12.2.1.2 Two part tariff:

- Availability monthly charge (R/month). The availability charge is determined by the category within which the consumer's tariff circuit breaker size falls, i.e. 0 to 32A, 33A to 45A, 46A to 63A and 64A to 80A for single phase, and 0 to 32A, 33A to 45A, 46A to 53A, 64A to 80A and 81A to 100A for three phase.

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- Energy rate (c/kWh). The energy rate is charged at a single rate tariff per unit based on the number of kWh consumed.

Pre-paid customers

12.2.2 Prepaid users, if applicable, are charged on a two part tariff:

12.2.2.1 Availability monthly charge (R/month). The availability charge is determined by the category within which the consumer's tariff circuit breaker size falls, i.e. 0 to 32A and 33 to 63A for single phase and 0 to 32A, 33 to 63A and 64A to 100A for three phase.

12.2.2.2 Energy rate (c/kWh). The energy rate is charged on a single rate per unit based on the number of kWh purchased.

12.2.3 Should the customer have any municipal arrears, the auxiliary payment system may be activated for the gradual payment of the arrears as a percentage of purchases.

12.3 Industrial / Bulk Customers

12.3.1 The Bulk Supply tariff is for Customers with a notified maximum demand of 71kVA or more or who require a supply greater than a 100Amp three phase circuit breaker size.

12.3.2 These customers are billed as follows:-

12.3.2.1 Three part tariff

- Fixed monthly charge (R/month).
- Demand charge ((R/kVA month – recovers capital costs elements).
- Energy rate (c/kWh). The energy rate is charged at a single rate tariff per unit based on the number of kWh consumed.

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12.4 Farm properties (Agriculture)

These customers are billed as per the tariffs applicable which have been determined by the Council by special agreement with a specific group of farmers in the past.

12.5 Streetlights

An energy rate (c/kWh) will be applied per streetlight metering point.

12.6 Special Arrangements

Other tariffs may be applicable which has been determined by the Town Electrical Engineer or Council by special agreement with specific Clients. This will only be considered when special circumstances prevail.

12.7 Departmental

The respective Commercial and Bulk Supply tariffs, for consumption only, will be determined by Council on an annual basis. Tariff to be determined by the specific department applicable, only on the energy.

12.8 Electricity sundry tariffs

All other electricity related services offered by the Council are charged at a tariff as determined by the Council annually during the budget process.

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13. WATER TARIFF POLICY

13.1 Domestic / Commercial / Business / Accommodation Establishments

13.1.1 Customers are billed as follows:-

13.1.1.1 An availability charge is payable on all properties (irrespective of the category), where a connection to the water network is possible at the cost of the Municipality, but not in use.

13.1.1.2 An availability charge is payable on all properties that are connected to the water network based on the size of the water connection, regardless of whether any water is used.

13.1.1.3 Registered Indigents receive their availability levy for water fully subsidised every month, as determined by Council on an annual basis.

13.1.1.4 Domestic customers are billed for consumption based on the amount of water used by way of a step tariff per kilolitre usage in the following blocks:-

- 0 to 6 kl
- 7 to 12 kl
- 13 to 20 kl
- 21 to 30 kl
- 31 to 45 kl
- > 45 kl

13.2 Old Age Homes / Schools / Sports Clubs / Charitable institutions

13.2.1 Customers are billed as follows:-

13.2.1.1 An availability charge is payable on all properties, where a connection to the water reticulation network is possible, but not in use.

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13.2.1.2 An availability charge is payable on all properties that are connected to the water network based on the size of the water connection, regardless of whether any water is used.

13.2.1.3 Customers are billed for consumption based on the amount of water used by way of fixed tariff per kilolitre usage.

13.3 All other Customers

All other customers are billed as follows:-

13.3.1 An availability charge is payable on all properties (irrespective of the category), where a connection to the water reticulation network is possible, but not in use.

13.3.2 An availability charge is payable on all connections, based on the size of the water connection.

13.3.3 Customers are billed for consumption at a fixed tariff per kilolitre based on the number of kilolitres consumed.

13.4 Special Arrangements

13.4.1 Where two or more dwellings / flats / offices / accommodation establishment units are feeding from one main water connection to a property, the customers are billed as follow:-

13.4.1.1 An availability charge is payable on all dwellings that are connected to the water network.

13.4.2 Customers in 13.4.1.1 are billed for consumption based on the amount of water used by way of a fix tariff per kilolitre usage.

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13.5 Water Restrictions

13.5.1 The availability of bulk water resources will be monitored throughout the year by Council.

13.5.2 When so required, Council will take a resolution to implement water restrictions.

13.5.3 Any penalties payable on water consumption as a result of water restrictions will be implemented in the month following the Council resolution; regardless of the meter reading dates (water consumed prior to the resolution date may therefore also be subject to penalties).

13.6 Departmental

The respective Commercial and Bulk Supply tariffs, for consumption only, will be determined by Council on an annual basis. Tariff to be determined by the specific department applicable only to the water consumption.

13.7 Water Sundry Tariffs

All other water related services offered by the Council are charged at a tariff as determined by the Council annually during the budget process.



14. REFUSE TARIFF POLICY

14.1 Refuse Removal Tariffs

14.1.1 The Council has determined the following categories for refuse removal:-

14.1.2 Residential (domestic customers) – maximum of one removal per week.

14.1.3 Flats / Townhouses – levy for each unit – remove once a week (domestic)

14.1.3.1 Business / Commercial/ Industrial (Non – Bulk) – maximum of two removals per week. Businesses situated in residential areas will only be serviced once a week.

14.1.3.2 Business/ Commercial/ Industrial (Bulk) - maximum of three removals per week.

14.1.3.3 Business/Commercial/Industrial (Bulk) - four or more, with a maximum of seven removals per week.

14.1.3.4 Additional removals – More than the maximum removals as per 14.1.1.1 – 14.1.1.5

14.1.4 Registered Indigents receive their refuse removal service fullysubsidised every month, as determined by Council on an annual basis.

14.2 Special Arrangements

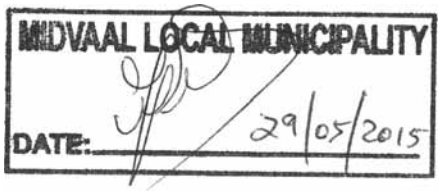
14.2.1 Where two or more customers on a premises make use of the compulsory solid waste disposal service the customers are billed as per the category in par 14.1.1.1 above.

14.2.2.1 Special tariff arrangements determined and approved by Council from time to time for specific developments. In terms of the current arrangements, all developments with ten or more units that have created a central collection point for refuse as agreed with Council may qualify for a reduced tariff as determined by Council on an annual basis. The Body Corporate or individual owners may apply in writing for a rebate. If approved, a rebate of 20% will be applied. If no application is received the full charges will be levied.

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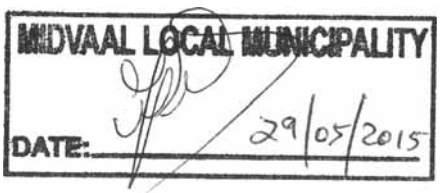
14.3 Departmental

Tariffs will be determined by Council on an annual basis. Tariff to be determined by the specific department applicable.



14.4 Refuse Removal Sundry Tariffs

All other refuse removal related services offered by the Council are charged at a tariff as determined by the Council annually during the budget process.



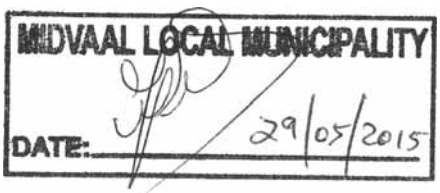
15. SEWERAGE TARIFF POLICY

15.1 Sewerage Systems

15.1.1 An availability charge is payable on all properties (irrespective of the category), where a connection to the sewer network is possible at the cost of the Municipality, but not in use.

15.1.2 The Council charges a availability monthly fee per property based on the size (mm) of the water connection(s) for a specific property.

15.1.3 Registered Indigents receive their availability charge for sewerage service fully subsidised every month, as determined by Council on an annual basis.



15.2 Special Arrangements

15.2.1 Where two or more dwellings/ flats/ offices/accommodation establishment units are feeding from one main sewerage connection to a property, the customers are billed as follows:-

15.2.2 An availability charge is payable on all dwellings that are connected to the sewerage network based on the size of the smallest water connection (20mm).

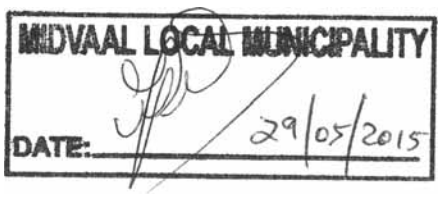
15.2.3 In the case of accommodation establishments, a availability charge is payable on all units / dwellings that are connected to the sewerage network based on the size of the smallest water connection (20 mm), based on the following formula:-
Flats / Townhouses – each unit pays a availability sewer charge

15.3 Departmental

Tariffs will be determined by Council on an annual basis. Tariffs to be determined by the specific department applicable.

15.4 Sewerage sundry tariffs

All other sewerage related services offered by the Council are charged at a tariff as determined by the Council annually during the budget process.



16. PROPERTY TAX POLICY

16.1 Property Tax tariffs

Property rates are levied as determined by Council from time to time and is covered in the Property Rates Policy and Bylaw of the Municipality.

16.2 Property tax sundry tariffs

All other property tax related services offered by the Council are charged at a tariff as determined by the Council annually during the budget process.



17. SUNDRY TARIFFS

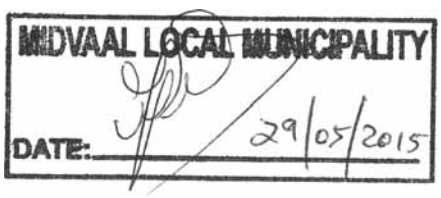
17.1 Various sundry tariffs are applied to recoup costs of sundry services to the public. All such tariffs are based on cost of supply, but individual tariffs may be set at:-

17.1.1 Subsidised levels;
17.1.2 Levels reflecting actual cost; or
17.1.3 Levels producing surpluses.

17.2 The level at which the Council sets a sundry service tariff, takes into account factors such as:-

17.2.1 Affordability;
17.2.2 Socio-economic circumstances;
17.2.3 Utilisation of amenities and resources;
17.2.4 National and regional agreements and provisions; and
17.2.5 Any other factors influencing such decisions.

17.2 Sundry tariffs and structures will be revised at least once a year, during the annual budgeting process.



18. WATER LEAK ADJUSTMENT

Definition of a water leak

Water leak – is crack or flaw that permits water to escape or pass through the pipes. The water will be wasted with or without noticeable.

Responsibility of water leak

Customer

- The customer remains responsible for any water leak that occurred from the meter to his property.
- The homeowner is responsible to repair the pipes in his/her property.
- Should the consumer discover any water leak, must take immediate steps to stop the loss of water by turning off the water supply tap.
- The plumber is the best person to call to mend domestic leaks and repair pipes and connections.

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- The water leaks on the streets or on council property remains the responsibility of the council.
- Midvaal municipality will not charge its customers to repair pipes on the streets.
- The consumers should not allow anyone trying to claim money from them for repairing council water pipes.
- Even though the water leak is on council or municipality's side, consumers are requested to report the water leak.

Water leak adjustment tariff

- If you determine that your water bill has gradually been getting larger and does not decrease throughout several meter reading cycle, you may have a water leak.
- Midvaal municipality has a water leak tariff, as promulgated in the water tariffs of the municipality that may give you a discount on your bill, depending upon the nature of the water leak.

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- If the water leak is determined to be the customer's responsibility, the customer should repair the water leak and submit the documentation of repair (receipts for labour, supplies and equipment) to the municipality billing office.
- Once the documentation has been reviewed and approved, the documentation will be processed immediately and adjustment made if merited.
- The amount and time period to which the adjustment can be applied varies depending on the nature of water leak
- Any request for water leak adjustment must be made within 30 days of the water leak repair.

The adjustment support criteria

- The need to adjust a water bill maybe evident by a customer complaint of excessive billing or evidence of water leakage on the consumer side of the meter.
- To qualify for water leak adjustment, the usage must be at least 100% above the average monthly usage.
- Only one water leak adjustment per customer is allowed, unless otherwise waived by action of municipal council.
- The water department of the municipality will first determine that the meter has been read properly.
- Adjustment will only be made if the leak was detected within three (3) months.
- Customer will still pay for the average consumption at the normal tariff.
- The Municipality will only adjust the portion more than the average usage per month over a six (6) month period.

Adjustment on water bills will not be made on the following:

- Any type of faulty customer plumbing
- More than one occurrence per any twelve (12) month period.
- Customer did not take immediate steps after detection of the water leak to prevent further loss of water.
- The customer did not provide proof of the repair of the water leak
- Meter was tampered with in any way.

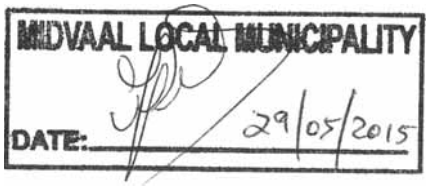
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19. POLICY IMPLEMENTATION

This policy shall be implemented once approved by Council. All future tariff charges must be considered in accordance with this policy.



ANNEXURE G



MIDVAAL
LOCAL MUNICIPALITY

RATES BY-LAW

MIDVAAL LOCAL MUNICIPALITY
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RATES BY-LAWS

By-law

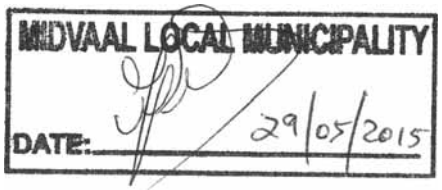
To give effect to the implementation of the Midvaal Local Municipality's Rates Policy and to provide for matters incidental thereto.

Preamble

WHEREAS section 6(1) of the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004) as amended, requires a municipality to adopt By-laws to give effect to the implementation of its Rates Policy;

AND WHEREAS section 6(2) of the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004) as amended, provides that By-laws adopted in terms of section 6(1) may differentiate between different categories of properties; and different categories of owners of properties liable for the payment of rates.

BE IT THEREFORE ENACTED by the Council of the Midvaal Local Municipality, as follows:-



1. Definitions

In this By-law any word or expression to which a meaning has been assigned in the Local Government: Municipal Property Rates Act,2004 (Act 6 of 2004) shall bear the same meaning and unless the context indicates otherwise –

"**Act**" means the Local Government: Municipal Property Rates Act, 2004 (No.6 of 2004);

"**Council**" means the Council of the Midvaal Local Municipality; and

"**rate**" or "**rates**" means a municipal rate on property as envisaged in section 229 of the Constitution of the Republic of South Africa.

2. Adoption and implementation of Rates Policy

(1) The Council shall adopt and implement a rates policy consistent with the Act on the levying of rates on rateable property within the jurisdiction of the municipality; and

(2) The Council shall not be entitled to levy rates other than in terms of its rates policy.

3. Contents of Rates Policy

The Council's rates policy shall, *inter alia:*

(1) Apply to all rates levied by the Council pursuant to the adoption of its Annual Budget;

(2) Comply with the requirements for:

(a) the adoption and contents of a rates policy specified in section 3 of the Act;

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(b) the process of community participation specified in section 4 of the Act; and

(c) the annual review of a Rates Policy specified in section 5 of the Act.

(3) Specify any further principles, criteria and implementation measures consistent with the Act for the levying of rates which the Council may adopt; and

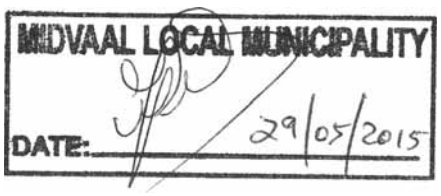
(4) Include such further enforcement mechanisms, if any, as the Council may wish to impose.

4. Enforcement of Rates Policy

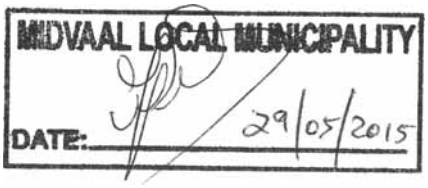
The Council's Rates Policy shall be enforced through the Credit Control and Debt Collection By-law and Policy and any further enforcement mechanisms stipulated in the Act and the Council's Rates Policy.

5. Short title and commencement

This By-law is the Rates By-law, and takes effect on 1 July 2014.



ANNEXURE H



PROPERTY RATES POLICY



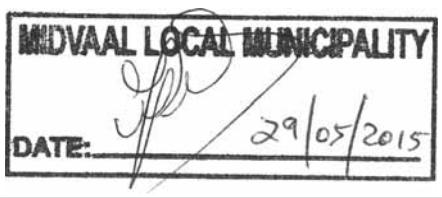
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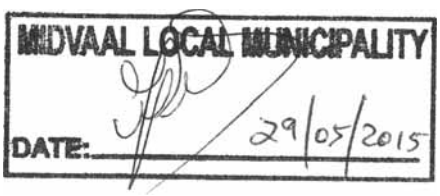
ABBREVIATIONS

MLM	Midvaal Local Municipality
AO	Accounting Officer
CFO	Chief Financial Officer
EM	Executive Mayor
IBT	Inclining Block Tariff
MFMA	Municipal Finance Management Act
MPRA	Municipal Property Rates Act
MSA	Municipal Systems Act
NCA	National Credit Act
SAPOA	South African Property Owners Association
SARS	South African Revenue Services
VAT	Value Added Tax



1. PURPOSE OF THIS DOCUMENT

This purpose of this Policy is to set out the guiding principles and legislative requirements that governs the compilation and management of the municipal Valuation Roll. This policy should at all times be read together with the Municipal Property Rates Act, 2004 and the Municipality's Property Rates By-laws.



2. DEFINITIONS

In this policy, definitions, words and expressions have the same meanings as assigned to them in the Act, unless the context indicates otherwise: –

"Act" – means the Local Government: Municipal Property Rates Act, 2004 (Act No 6 of 2004) and any amendment thereof;

"agricultural property" – means a property that is used primarily for agricultural purposes, but without derogation from Section 9, excludes any portion thereof that is used commercially for the hospitality of quests and excludes the use of [a] the property for the purpose of eco-tourism or for the trading in or hunting of game;

"annually" – means once every financial year;

"business and commercial property" – means -

(a) property used for the activity of buying, selling or trading in commodities or services and includes any office or other accommodation on the same property, the use of which is incidental to such activity; or
(b) property on which the administration of the business of private or public entities take place;

"Calendar year" shall mean 12 consecutive months of a financial year(s);

"category" –

(a) in relation to a property, means a category of properties determined in terms of section 8(2) of the Act;
(b) in relation to the owners of property, means a category of owners determined in terms of section 15(2) of the Act;
(c) The individual categories are defined as per the table below:

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Category	Definition
Residential properties	Properties used for residential purposes including Sectional Title properties.
Residential properties not used for any purpose	Undeveloped vacant erven zoned for Residential purposes.
Business and commercial properties	Properties used for Business and Commercial purposes including Sectional Title properties.
Business and commercial properties not used for any purpose	Undeveloped vacant erven zoned for Business and Commercial purposes.
Industrial properties	Properties used for Industrial purposes including Sectional Title properties.
Industrial properties not used for any purpose	Undeveloped vacant erven zoned for Industrial purposes.
Public Service Infrastructure	Properties as defined per definition in the Act.
Public Benefit Organization	Property owned by public benefit organisations and used for any specified public benefit activity listed in item 1, 2 and 4 of part 1 of the Ninth Schedule to the Income Tax Act.
Place of worship and/or vicarage	Properties registered in the name of and used primarily as a place of worship by a Religious community, including an official residence registered in the name of that community which is occupied by an office-bearer of that community who officiates at

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Category	Definition
	service at that place of worship.
Sports grounds used for amateur sports	Property registered in the communities name and used for amateur sport.
Communal land	Property belonging to a land reform beneficiary or his or heirs provided that this exclusion lapses 10 years from the date which such beneficiaries title was registered in the office of the registrar of deeds.
State owned properties	Properties owned by the State and/or an organ of the State.
Municipal properties	The following types of property owned by or vested in the Council are not rateable: (i) Public service (ii) infrastructure owned by the Council or a service provider, including Public service infrastructure vested in the Council by virtue of the provisions of Section 63 of the Local Government Ordinance, (Ordinance 17 of 1939) as amended; (iii) Refuse tip sites; (iv) Municipal burial grounds and adjacent public open space within the burial ground precinct and municipal crematoria; (v) Property used for the provision of public parks and zoned as Public open space and includes undeveloped municipal property which is for the

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Category	Definition
	purposes of this Policy deemed to be public open space; (vi) Property used for culture, sporting and recreational facilities other than property subject to a registered lease in terms of the formalities in respect of Leases of Land Act, 1969 (Act No. 18 of 1969), in which case the area subject to the lease *is* separately rated; (vii) Municipal housing schemes Municipal properties rateable: The following types of property owned by or vested in the Council are subject to rating: (i) Property leased to third parties in terms of a lease registered in terms of the Formalities in respect of eases of Land Act, 1969; and (iii) Municipal property used for purposes other than those specified.
Protected areas	All properties that are or have to be listed in the register referred to in Section 10 of the Protected Areas Act.
Servitudes	Right belonging to one person, in property of another, entitling the former either to exercise some right of benefit in the property, or to prohibit the latter from exercising one or other of his normal rights of

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Category	Definition
	ownership.
Privately owned township serviced by the owner	Unproclaimed farmland where there is a township layout for which services are provided by the owner.
Farm properties used for Agricultural purposes (larger than 16ha)	Farm properties used for bona fida farming and agricultural purposes with the property owner deriving the principal source of income from the product of the land.
Farm properties used for Business and Commercial purposes	Farm properties used for Business and Commercial purposes.
Farm properties used for Industrial purposes	Farm properties used for Industrial purposes.
Farm properties used for Residential purposes (smaller than 16ha)	Farm properties used for Residential purposes.
Farm properties not used for any purpose (smaller than 16ha)	Farm properties not used for bona fida farming and agricultural purposes.
Farm properties not used for any purpose-Industrial Zoning	Undeveloped vacant farm properties with Industrial zoning.
Farm properties not used for any purpose – Business and Commercial Zoning	Undeveloped vacant farm properties with Business and Commercial zoning.
Agricultural Holdings used for Agricultural purposes (larger than 16ha)	Agricultural Holdings used for bona fida farming and agricultural purposes with the property owner deriving the principal source of income from the product of the land.

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Category	Definition
Agricultural Holdings used for Business and Commercial purposes	Agricultural Holdings used for Business and Commercial purposes.
Agricultural Holdings used for Industrial purposes	Agricultural Holdings used for Industrial purposes.
Agricultural Holdings used for Residential purposes (smaller than 16ha)	Agricultural Holdings used for Residential purposes.
Agricultural Holdings not used for any purposes (smaller than 16ha)	Agricultural Holdings not used for bona fida farming and agricultural purposes.
Agricultural Holdings not used for any purpose – Industrial Zoning	Undeveloped vacant Agricultural Holdings with Industrial zoning.
Agricultural Holdings not used for any purpose – Business and Commercial Zoning	Undeveloped vacant Agricultural Holdings with Business and Commercial zoning.
Unregistered properties	Unregistered erven / properties of which the certificate of registered title has not been issued.
Multiple use properties	Properties with a combination of different categories, of which the market value is apportioned for each category.

"exclusion" – in relation to a Municipality's rating power, means a restriction of that power as provided for in sections 16 and 17 of the Act;

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"exemption" – in respect of the calculation of a rate means an exemption granted in terms of section 15(1)(a) of the Act;

"financial year" – the period starting from 1 July in a year to 30 June the following year;

"Illegal use" means any use that is inconsistent with or in contravention of the permitted use of the property.

"Improved" Any building where an occupation certificate was issued. Any equipment or machinery which, in relation to the property concerned, is immovable; excluding a lift, escalator, air-conditioning plant, fire extinguisher apparatus, water pump installation for a swimming pool or for irrigation or domestic purposes, and any other equipment or machinery that may be prescribed.

"industrial property" – means property used for construction, repair, trade or manufacturing, production, assembly or processing of finished or partially finished products from raw materials or fabricated parts and includes any office or other accommodation on the same property, the use of which is incidental to such activity;

"local community" – in relation to the Municipality –

(a) means that body of persons comprising –
 (i) the residents of the Municipality;
 (ii) the rate payers of the Municipality;
 (iii) any civic organisations and non-governmental, private sector or labour organisations or bodies which are involved in local affairs within the Municipality; and
 (iv) visitors and other people residing outside the Municipality, who, because of their presence in the Municipality, make use of services or facilities provided by the Municipality; and
(b) includes, more specifically, the poor and other deprived sections of such body of persons;

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"local Municipality" – a Municipality that shares municipal executive and legislative authority in its area with a district Municipality within whose area it falls and which is described in section 155(1) of the Constitution as a category B Municipality;

"market value" – in relation to a property, means the value of the property determined in accordance with section 46 of the Act;

"mining property" – means a property used for mining operations as defined in the Mineral and Petroleum Resources Development Act 2002 (Act no. 28 of 2002);

"multiple purposes" – in relation to a property, means the use of a property for more than one purpose as intended in section 9 of the Act;

"Multiple use properties" means properties that cannot be assigned to a single category due to different uses.

"municipal council" or **"council"** – is a municipal council referred to in section 18 of the Municipal Structures Act, 1998 (Act No 117 of 1998);

"municipal manager" – means a person appointed in terms of section 82 of the Municipal Structures Act, 1998 (Act No 117 of 1998);

"municipal property" – is property registered or established in the name of the Midvaal Local Municipality;

"Municipality" –

(a) as a corporate entity means a Municipality as described in section 2 of the Municipal Systems Act, 2000 (Act No 32 of 2000); and

(b) as a geographical area, means a municipal area demarcated in terms of the Local Government: Municipal Demarcation Act, 1998 (Act No 27 of 1998);

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"Newly ratable property" means any ratable property on which property rates were not levied by 30 June 2005, excluding a property that was incorrectly omitted from a valuation roll and for that reason was not rated before that date.

"occupier" – in respect of a property means a person in actual occupation of a property, whether or not that person has a right to occupy the property;

"office bearer" – in relation to places of worship, means the primary person who officiates at services at that place of worship;

"official residence" – in relation to places of public worship, means –

(a) a portion of the property used for residential purposes: or

(b) one residential property, if the residential property is not located on the same property as the place of public worship, registered in the name of a religious community or registered in the name of a trust established for the sole benefit of a religious community and used as a place of residence for an office bearer;

"owner" –

(a) in relation to a property referred to in paragraph (*a*) of the definition of "property", means a person in whose name ownership of the property is registered;

(b) in relation to a right referred to paragraph (*b*) of the definition of "property" means a person in whose name the right is registered;

(bB) in relation to a share block company, the share block company as defined in the share block control Act, 1980 (Act no. 59 of 1980);

(bC) in relations to buildings, other immovable structures and infrastructure referred to in Section 17(1)(f), means the holder of the mining right or the mining permit; and

(c) in relation to a land tenure right referred to in paragraph (*c*) of the definition of "property" means a person in whose name the right is registered or to whom it was granted in terms of legislation; or

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(d) in relation to public service infrastructure referred to in paragraph (*d*) of the definition of "property", means the organ of state which owns or controls that public service infrastructure, as envisaged in the definition in the Act of the term "publicly controlled" provided that a person mentioned below may for the purposes of this Act be regarded by a Municipality as the owner of a property in the following cases:-

(i) a trustee, in the case of a property in a trust, excluding state trust land;

(ii) an executor or administrator, in the case of a property in a deceased estate (the applicant must produce a letter from the Master of the Court or appropriate legal proof to substantiate the appointment);

(iii) a trustee or liquidator, in the case of a property in an insolvent estate or in liquidation;

(iv) a judicial manager, in the case of a property in the estate of a person under judicial management;

(v) a curator, in the case of a property in the estate of a person under curatorship;

(vi) a person in whose name a usufruct or other personal servitude is registered, in the case of a property that is subject to a usufruct or other personal servitude (the applicant must produce a letter from the Master of the Court or appropriate legal proof to substantiate the appointment);

"permitted use" – in respect of a property means the limited purposes for which a property may be used in terms of the following –

(a) any restrictions imposed by –

(i) a condition of title; or

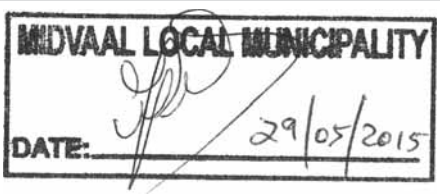
(ii) a provision of a town planning or land use scheme; or

(iii) any legislation applicable to any specific property or properties; or

(b) any alleviation of any such restrictions;

"person" – includes an organ of state;

"place of worship" – means property used primarily for the purposes of congregation, excluding a structure that is primarily used for educational instruction in which secular or religious education is the primary instructive medium:



Provided that the property is –

(a) registered in the name of a religious community
(b) registered in the name of a trust established for the sole benefit of a religious community; or
(c) subject to a land tenure right;

"property" – means

(a) immovable property registered in the name of a person, including, in the case of a sectional title scheme, a sectional title unit registered in the name of a person;
(b) a right registered against immovable property in the name of a person, excluding a mortgage bond registered against the property;
(c) a land tenure right registered in the name of a person or granted to a person in terms of legislation; or
(d) public services infrastructure;

"property register" – a register of properties referred to in section 23 of the Act;

"Public Benefits Organisation" means property owned by public benefit organisations and used for any specified public benefit activity listed in item 1, 2 and 4 of part 1 of the Ninth Schedule to the Income Tax Act.

"Public Service Infrastructure" means publicly controlled infrastructure of the following kinds:

(a) national, provincial or other public roads on which goods, services or labour move across a municipal boundary;
(b) water or sewer pipes, ducts or other conduits, dams and water supply reservoirs, water treatment plants or water pumps forming part of a water or sewer scheme serving the public;
(c) power stations, power substations or power lines forming part of an electricity scheme serving the public;
(d) gas or liquid fuel plants or refineries or pipelines for gas or liquid fuels, forming part of a scheme for transporting such fuels;



(e) railway lines forming part of a national railway system;
(f) communication towers, masts, exchanges or lines forming part of a communications system serving the public;
(g) runways, aprons and the air traffic control unit at national of provincial airports, including the vacant land known as the obstacle free zone surrounding these, which must be vacant for the air navigation purposes;
(h) rights of way, easements or servitudes in connection with infrastructure mentioned in paragraphs (a) to (g);

"public service purposes", in relation to the use of a property, means property owned and used by an organ of state as –

(a) hospital and clinics;
(b) schools, pre-schools, early childhood development centres or further education and training colleges;
(c) national and provincial libraries and archives;
(d) police stations;
(e) correctional facilities;
(f) Court of Law,

but excludes property contemplated in the definition of "public service infrastructure"

"Public worship" means a property registered into the name of and used primarily as a place of worship by a religious community, including a residence registered in the name of this community which is occupied by an office bearer of the community.

"rate" – a municipal rate on a property envisaged in section 229(1)(a) of the Constitution;

"rateable property" – means property on which a Municipality may in terms of section 2 of the Act levy a rate, excluding property fully excluded from the levying of rates in terms of section 17 of the Act;

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"ratio" – in relation to Section 19, means the relationship between the cent amount in the rand applicable to residential properties and different categories of non-residential properties: Provided that the two relevant cent amounts in the rand are inclusive of any relief measures that amount to rebates if a general application to all properties within a property category;

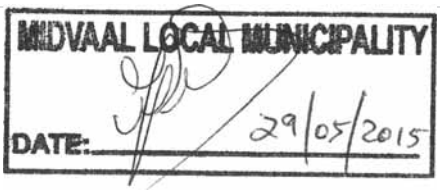
"rebate" – in relation to a rate payable on a property, means a discount granted in terms of section 15 of the Act on the amount of the rate payable on the property;

"reduction" – in respect of a rate payable on a property, means the lowering of the amount for which the property was valued and the rating of that property at that lower amount;

"residential property" – means a property included in a valuation roll in terms of Section 48(2)(b) in respect of which the primary use or permitted use is for residential purposes without derogating from Section 9

(a) is used predominantly (60% or more) for residential purposes, including any adjoining property registered in the name of the same owner and used together with such residential property as if it were one property. Any such grouping shall be regarded as one residential property for rate rebate or valuation reduction purposes, if still used dominantly for residential purposes;
(b) is a unit registered in terms of the Sectional Title Act and is used predominantly for residential purposes;
(c) is owned by a share-block company and is used predominantly for residential purposes;
(d) is a residence used for residential purposes situated on a property used for educational purposes;
(e) is property which is included as residential in a valuation list in terms of section 48(2)(b) of the Act;
(f) are retirement schemes and life right schemes used predominantly (60% or more) for residential purposes;

vacant properties (empty stands), hotels, hostels, old-age homes and accommodation establishments, irrespective of their zoning or intended use, have been specifically excluded from this property category;



"state owned property" – properties owned by the state which are not included in the definition of public service infrastructure in the act.



3. OBJECTIVES OF THE POLICY

The objectives of this policy are: –

3.1 to comply with the provisions of section 3 of the Act;

3.2 to determine criteria to be applied for –

3.2.1 levying differential rates for different property categories;
3.2.2 exemptions;
3.2.3 reductions;
3.2.4 rebates; and
3.2.5 rate increases.

3.3 to determine or provide criteria for the determination of the following –

3.3.1 property categories for the purpose of levying different rates; and
3.3.2 categories of owners of properties for the purpose of granting exemptions, rebates and reductions;

3.4 to determine how the Municipality's power should be exercised in terms of multiple-used properties;

3.5 to identify and quantify the following for the Municipality in terms of costs and the benefit for the community

3.5.1 exemptions, rebates and reductions; and
3.5.2 exclusions.

3.6 to take into account the effect of rates on the indigent;

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3.7 to take into account the effect of rates on organisations that perform activities for public benefit;

3.8 to take into account the effect of rates on the public services infrastructure;

3.9 to determine measures for promoting local economic and social development; and

3.10 to identify all rateable revenue not being rated.

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4. CONSTITUTIONAL AND LEGAL FRAMEWORK

The Municipal Property Rates Act, 2004 forms the legal basis of this policy. However, the following additional legal references were observed during the compilation of this policy:-

- Municipal Finance Management Act, 2003;
- Municipal Systems Act, 2000;
- Municipal Property Rates Policy, as reviewed annually;
- The municipality's Property Rates By-Law; and
- Constitution of the Republic of South Africa, 1996 as amended.

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5. APPROVAL AND EFFECTIVE DATE

The policy will be effective as from 1 July 2015.

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6. POLICY PRINCIPLES

6.1 The levying of a rate on a property is an exclusive right of the Municipality which will be exercised:–

6.1.1 optimally and comprehensively within the Municipality

6.1.2 with consideration of the total revenue sources of the Municipality; and

6.1.3 with consideration of the fair distribution of the rates requirement over all the properties in the municipal area.

6.2 The rating of properties will be done independently, justly, equitably and without prejudice and this principle will also be applied with the determination of criteria for exemptions, reductions and rebates as provided for in section 15 of the Act.

6.3 The levying of property rates must be implemented in such a way that: -

6.3.1 it is aimed at development;

6.3.2 it promotes sustainable local government by providing a stable and constant revenue source within the discretionary control of the Municipality

6.3.3 it promotes economic, social and local development; and

6.3.4 it remains affordable for all.

6.4 Property rates will be levied to: –

6.4.1 ensure access to municipal services to all residents; and

6.4.2 minimise the effect of rates on the indigent.

6.5 The market value of a property as recorded in the municipal valuation roll serves as basis for the calculation of property rates.

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6.6 The rate tariff will be based on the value of all rateable properties and the amount the Municipality needs to fund community and subsidised services, after taking into account any possible contributions from trading and economic services and the amounts required to finance exemptions, rebates and reductions of rate, as approved by council during the annual budget process.

6.7 Trade and economic services will be financially ring fenced and tariffs and service charges will as far as possible be calculated in such a way that the revenue generated covers the cost of the services or generate a surplus to meet specific identified service related objectives.

6.8 Property rates will be used to finance community and subsidised services.

6.9 Budgeted contributions from trade and economic services may be used to subsidise community and subsidised services.

6.10 The revenue basis of the Municipality will be optimally protected by limiting the exemptions, rebates and reductions to those that are fair and reasonable.

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7. CATEGORIES OF PROPERTIES

7.1 Subject to section 19 of the Act, Council may, in terms of the criteria set out in its rates policy, levy different rates for different categories of rateable properties. The Midvaal Local Municipality will levy rates based on use of the property.

7.2 Categories of properties rateable property include the following: –

No.	Category	Definition
1.	Residential properties	Properties used for residential purposes including Sectional Title properties.
2.	Residential properties not used for any purpose	Undeveloped vacant erven zoned for Residential purposes.
3.	Business and commercial properties	Properties used for Business and Commercial purposes including Sectional Title properties.
4.	Business and commercial properties not used for any purpose	Undeveloped vacant erven zoned for Business and Commercial purposes.
5.	Industrial properties	Properties used for Industrial purposes including Sectional Title properties.
6.	Industrial properties not used for any purpose	Undeveloped vacant erven zoned for Industrial purposes.
7.	Public Service Infrastructure	Properties as defined per definition in the Act.

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No.	Category	Definition
8.	Public Benefit Organization	Property owned by public benefit organisations and used for any specified public benefit activity listed in item 1, 2 and 4 of part 1 of the Ninth Schedule to the Income Tax Act.
9.	Place of worship and/or vicarage	Properties registered in the name of and used primarily as a place of worship by a Religious community, including an official residence registered in the name of that community which is occupied by an office-bearer of that community who officiates at service at that place of worship.
10.	Sports grounds used for amateur sports	Property registered in the communities name and used for amateur sport.
11.	Communal land	Property belonging to a land reform beneficiary or his or heirs provided that this exclusion lapses 10 years from the date which such beneficiaries title was registered in the office of the registrar of deeds.
12.	State owned properties	Properties owned by the State and/or an organ of the State.
13.	Municipal properties	The following types of property owned by or vested in the Council are not rateable: (i) Public service (ii) infrastructure owned by the Council or a service provider, including Public service infrastructure vested in the Council by virtue of the provisions of Section 63 of the Local

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No.	Category	Definition
		Government Ordinance, (Ordinance 17 of 1939) as amended; (iii) Refuse tip sites; (iv) Municipal burial grounds and adjacent public open space within the burial ground precinct and municipal crematoria; (v) Property used for the provision of public parks and zoned as Public open space and includes undeveloped municipal property which is for the purposes of this Policy deemed to be public open space; (vi) Property used for culture, sporting and recreational facilities other than property subject to a registered lease in terms of the formalities in respect of Leases of Land Act, 1969 (Act No. 18 of 1969), in which case the area subject to the lease *is* separately rated; (vii) Municipal housing schemes Municipal properties rateable: The following types of property owned by or vested in the Council are subject to rating: (i) Property leased to third parties in terms of a lease registered in terms of the Formalities in respect of eases of Land Act, 1969; and

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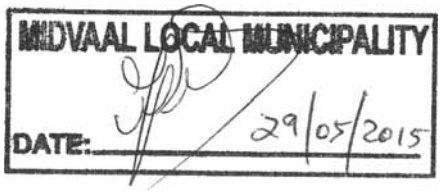
No.	Category	Definition
		(ii) Municipal property used for purposes other than those specified.
14.	Protected areas	All properties that are or have to be listed in the register referred to in Section 10 of the Protected Areas Act.
15.	Servitudes	Right belonging to one person, in property of another, entitling the former either to exercise some right of benefit in the property, or to prohibit the latter from exercising one or other of his normal rights of ownership.
16.	Privately owned township serviced by the owner	Unproclaimed farmland where there is a township layout for which services are provided by the owner.
17.	Farm properties used for Agricultural purposes (larger than 16ha)	Farm properties used for bona fida farming and agricultural purposes with the property owner deriving the principal source of income from the product of the land.
18.	Farm properties used for Business and Commercial purposes	Farm properties used for Business and Commercial purposes.
19.	Farm properties used for Industrial purposes	Farm properties used for Industrial purposes.
20.	Farm properties used for Residential purposes (smaller than 16ha)	Farm properties used for Residential purposes.

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No.	Category	Definition
21.	Farm properties not used for any purpose (smaller than 16ha)	Farm properties not used for bona fida farming and agricultural purposes.
22.	Farm properties not used for any purpose-Industrial Zoning	Undeveloped vacant farm properties with Industrial zoning.
23.	Farm properties not used for any purpose – Business and Commercial Zoning	Undeveloped vacant farm properties with Business and Commercial zoning.
24.	Agricultural Holdings used for Agricultural purposes (larger than 16ha)	Agricultural Holdings used for bona fida farming and agricultural purposes with the property owner deriving the principal source of income from the product of the land.
25.	Agricultural Holdings used for Business and Commercial purposes	Agricultural Holdings used for Business and Commercial purposes.
26.	Agricultural Holdings used for Industrial purposes	Agricultural Holdings used for Industrial purposes.
27.	Agricultural Holdings used for Residential purposes (smaller than 16ha)	Agricultural Holdings used for Residential purposes.
28.	Agricultural Holdings not used for any purposes (smaller than 16ha)	Agricultural Holdings not used for bona fida farming and agricultural purposes.
29.	Agricultural Holdings not used for any purpose – Industrial Zoning	Undeveloped vacant Agricultural Holdings with Industrial zoning.

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No.	Category	Definition
30.	Agricultural Holdings not used for any purpose – Business and Commercial Zoning	Undeveloped vacant Agricultural Holdings with Business and Commercial zoning.
31.	Unregistered properties	Unregistered erven/properties of which the certificate of registered title has not been issued.
32.	Multiple use properties	Properties with a combination of different categories, of which the market value is apportioned for each category.



8. RATE RATIOS

The following category rate ratios shall be applicable to the general property rate tariff set by Council for the 2015/2016 financial year:

No.	Category	Rate Ratio
1.	Residential properties	1:1
2.	Residential properties not used for any purpose	1:1
3.	Business and commercial properties	1:1
4.	Business and commercial properties not used for any purpose	1:1
5.	Industrial properties	1:1
6.	Industrial properties not used for any purpose	1:1
7.	Public Service Infrastructure	Exempt
8.	Public Benefit Organization	Exempt
9.	Place of worship and/or vicarage	Exempt
10.	Sports grounds used for amateur sports	1:0.25
11.	Communal land	Exempt
12.	State owned properties	1:1
13.	Municipal properties	1:1
14.	Protected areas	Exempt
15.	Servitudes	1:0.25
16.	Privately owned township serviced by the owner	1:1
17.	Farm properties used for Agricultural purposes (larger than 16ha)	1:0.131
18.	Farm properties used for Business and Commercial purposes	1:1
19.	Farm properties used for Industrial purposes	1:1
20.	Farm properties used for Residential purposes (smaller than 16ha)	1:0.25
21.	Farm properties not used for any purpose (smaller than 16ha)	1:1
22.	Farm properties not used for any purpose-Industrial Zoning	1:1

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23.	Farm properties not used for any purpose – Business and Commercial Zoning	1:1
24.	Agricultural Holdings used for Agricultural purposes (larger than 16ha)	1:0.131
25.	Agricultural Holdings used for Business and Commercial purposes	1:1
26.	Agricultural Holdings used for Industrial purposes	1:1
27.	Agricultural Holdings used for Residential purposes (smaller than 16ha)	1:0.25
28.	Agricultural Holdings not used for any purposes (smaller than 16ha)	1:1
29.	Agricultural Holdings not used for any purpose – Industrial Zoning	1:1
30.	Agricultural Holdings not used for any purpose – Business and Commercial Zoning	1:1
31.	Unregistered properties	1:1
32.	Multiple use properties	1:1

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9. CATEGORISATION OF OWNERS

9.1 For the purpose as described in section 3.2.1 of the policy the following categories of owners will be recognised in terms of section 15(2) of the Act:–

9.1.1 Those owners who qualify and who are registered as indigent in terms of the adopted indigent policy of the Municipality;

9.1.2 Residential property owners who are 60 years of age and older who are both the permanent occupants and the sole owners of the property concerned whose aggregate household income is proved to the satisfaction of the municipal manager not to exceed two state pensions per month;

9.1.3 Residential property owners who are 60 years of age and older who are both the permanent occupants and the sole owners of the property concerned whose aggregate household income is proved to the satisfaction of the municipal manager not to exceed a monthly amount as annually determined by council in the tariff determination process;

9.1.4 An Owner (Township Developer) of a proclaimed township who is still the registered owner of an erf / erven in such proclaimed township, can apply for a rebate per erf as indicated in the schedule of tariffs in order to serve as a development incentive to such owner (Township Developer).

9.1.5 Owners of properties exceeding the municipal valuation of R177 000 000.00 can apply for a rebate on these properties as indicated in the schedule of tariffs.

9.1.6 Owners of agricultural properties as referred to in clause 12.1.3 of this policy.

9.1.7 Public Benefit Organisations registered at the Department of Welfare and used to further the objectives of such organisations;

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9.1.8 Property registered in the name of and used primarily as a place of worship by a religious community including an official residence;

9.1.9 Properties belonging to a land reform beneficiary or his or her heirs for the first ten (10) years of the registration of the title in the office of the Registrar of Deeds;

9.1.10 Owners of properties situated within an area affected by: –

9.1.10.1 a disaster within the meaning of the Disaster Management Act, 2002 (Act No 57 of 2002); or

9.1.10.2 any serious adverse social or economic conditions;

9.1.11 Owners of private schools

9.1.12 Owners of Old Age Institutions registered at the Department of Welfare

9.1.13 Owners of Properties on which National Monuments are situated

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10. DIFFERENTIAL RATING

10.1 Criteria for differential rating on different categories of properties in terms of section 8(1) of the Act will be according to –

10.1.1 the nature of the property including its sensitivity to rating, e.g. agricultural properties used for agricultural purposes; and

10.1.2 the promotion of social and economic development within the Municipality.

10.2 Differential rating among the various property categories will be done by way of setting a different cent amount in the rand for each property category; and

10.3 by way of reductions and rebates as provided for in this policy document.

10.4 Fractional rating

10.4.1 Where fractional ownership of properties occur, individual rates accounts will be opened and the owners will be levied assessment rates based on their fractional share of the property.

10.4.2 Should the levy of the assessment rates fall into arrears due to non-payment by the fractional owners, credit control procedures as stipulated in the credit control policy will be followed.

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11. EXEMPTIONS

11.1 Categories of properties

11.1.1 The following property categories are exempt from the payment of property rates: –

11.1.1.1 Municipal properties are exempted from paying property rates.

11.1.1.2 Public Service Infrastructure are exempted from paying property rates.

11.1.1.3 Residential properties – All residential property with a market value of less than the amount as annually determined by the Municipality, are exempted from paying property rates. The impermissible rates of R15 000 and an extra R135 000 on developed residential properties (with approved building plans) of the market value of all residential properties contemplated in terms of section 17(1)(h) of the Act and may be supplemented by council based on affordability, ratepayer profile and the municipality's predetermined level of support to the poor.

11.1.1.4 Public Benefit Organisations – Public Benefit Organisation Property means property owned by public benefit organisations and used for any specified public benefit activity listed in item 1 (welfare and humanitarian), item 2 (health care), and item 4 (education and development) of part 1 of the Ninth Schedule to the Income Tax Act.

11.1.2 Exemptions in 11.1.1.1 to 11.1.1.3 will automatically apply and no application is thus required by the owners of such property.

11.1.2.1 All possible benefiting organisations in clause 11.1.1.4 must apply for exemption (in writing). If the exemption applied for is approved the exemption will be valid until the approval is repealed by the municipality.

11.1.2.2 A rate-exemption certificate as issued by the South African Revenue Service (SARS), as contemplated in terms of Part 1 of the Ninth Schedule to the Income Tax Act, 1962 (Act No 58 of 1962), must be submitted together with the application.

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11.1.2.3 The Municipality retains the right to refuse the application for exemption if the details supplied in the application were incomplete, incorrect or false.

11.2 Impermissible Rates

11.2.1 In terms of section 17(1) of the Property Rates Act, 2004, the Municipality may, inter alia, not levy rates:-

11.2.1.1 Subject to paragraph (aA) on the first 30% of the market value of public service infrastructure;

(aA) on any property referred to in paragraphs (a), (b), (e), (g) and (h) of the definition of “public service infrastructure”

11.2.1.2 on any part of the seashore as defined in the National Environmental Management: Integrated Coastal Management Act, 2007 (Act No. 24 of 2008);

11.2.1.3 on any part of the territorial waters of the Republic as determined in terms of the Maritime Zones Act, 1994 (Act No. 15 of 1994);

11.2.1.4 on any islands of which the state is the owner, including the Prince Edward Islands referred to in the Prince Edward Islands Act, 1948 (Act No. 43 of 1948);

11.2.1.5 on those parts of a special nature reserve, national park or nature reserve within the meaning of the National Environmental Management Protected Areas Act, 2003 (Act No. 57 of 2003), or of a national botanical garden within the meaning of the National Environmental Mangement: Biodiversity Act, 2004 (Act No. 10 of 2004), which are not developed or used for commercial, business, agricultural or residential purposes;

(Para. (e) substituted by s. 29 of Act No. 19 of 2008)

11.2.1.6 on mining rights or a mining permit within the meaning of the Mineral and Petroleum Resources Development Act, 2002 (Act no. 28 of 2002), excluding any building, other immovable structures and infrastructure above the surface of the mining property required for purposes of mining;

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11.2.1.7 on a property belonging to a land reform beneficiary or his or her heirs, dependants or spouse provided that this exclusion lapses –

(i) ten (10) years from the date on which such beneficiary's title was registered in the office of the Registrar of Deeds; or

(ii) upon alienation of the property by the land reform beneficiary or his or her heirs, dependants or spouses

11.2.1.8 on a property registered in the name of and used primarily as a place of public worship by a religious community, including the official residence registered in the name of that community which is occupied by the office-bearer of that community who officiates at services at the place of worship.

(1A) The exclusion from rates of as property referred to in subsection (1)(b) lapses-

(a) if the property is alienated or let: or

(b) if the exclusion from rates of a property lapses in terms of paragraph (a), if ther new owner or lessee becomes liable to the municipality concerned for the rates that, had it not been for subsection (1)(b), would have been payable on the property, notwithstanding Section 78, with effect from the date of alienation or lease.

Impermissible differentiation

Different rates on residential properties, except as provided for in sections 11(2), 21, and 89A provided that this paragraph does not apply to residential property which is vacant.

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12. REBATES

12.1 Categories of properties

12.1.1 Residential

The municipality may grant rebates to rateable residential properties as approved by Council on an annual basis;

12.1.2 Communal Land

The municipality may grant rebates to communal land as approved by Council on an annual basis;

12.1.3 Rebate on agricultural property

When considering the criteria to be applied in respect any exemptions, rebates and reductions on any properties used for agricultural purposes the Municipality must take into account: –

(a) the extent of rates-funded services rendered by the Municipality in respect of such properties;
(b) the contribution of agriculture to the local economy;
(c) the extent to which agriculture assists in meeting the service delivery and developmental objectives of the Municipality; and
(d) the contribution of agriculture to the social and economic welfare of farm workers.

In terms of section 84 of the Act the Minister for Provincial and Local Government, and in concurrence with the Minister of Finance as required through section 19 of the Act, may determine that a rate levied by council on a category of non-residential property may not exceed a prescribed ratio to the tariff levied on residential properties. In the absence of any such promulgation the Municipality will apply a standard ratio for agricultural properties from 1:0.25 (75% rebate on the tariff for

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residential properties). Before the start of 2009/2010 financial year the Minister had promulgated a ratio of 1:0.25 which remains unchanged for the 2015/2016 financial year.

An additional rebate (based on the total property value) of maximum 10% will be granted by the Municipality in respect of the following: –

(a) 2.5% for the provision of accommodation in a permanent structure to full-time farm workers and their dependents or families;
(b) 2.5% if these residential properties are provided with potable water;
(c) 2.5% if the residential properties of the farm workers are electrified; or
(d) 2.5% for the provision of land for own workers for educational or recreational purposes to own workers and workers from surrounding farms.

The granting of additional rebates is subject to the following: –

(a) All applications must be addressed in writing to the Municipality indicating how service delivery and development obligations of the Municipality and contribution to the social and economic welfare of farm workers were met. This application will be required as a once-off requirement;
(b) Any new applications must be addressed in writing to the Municipality by 10 July of the financial year in respect of which the application is made. If the rebate applied for is granted the rebate will apply for the full financial year and such application will again be regarded as a once-off requirement. Applications received after 10 July for the financial year in respect of which the application is made will only be applied for the remainder of that financial year if approved;
(c) Council reserves the right to send officials or its agents on an annual basis to premises/households receiving relief for the purposes of conducting an on-site audit of the details supplied. The onus also rests on recipients to immediately notify Council of any changes in their original applications; and
(d) The Municipality retains the right to refuse applications for rebates if the details supplied in the application form were incomplete, incorrect or false.

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No other rebates will be granted to properties that qualify for the agricultural rebate. In order to avoid doubt, properties that qualify for the agricultural rebate will not be entitled to the residential rate exemption as set out in paragraph 12.1.1 of this policy.

12.2 Categories of Owners

12.2.1 Indigent owners

The owners that qualify and are registered indigents in terms of the Municipality's policy for indigents receive a rebate on the payment of rates as specified in the Municipality's policy for indigents.

12.2.2 Rebates for pensioners

Pensioners qualify for special rebates in accordance with their monthly household income. Property owners who meet the following requirements may apply for a rebate:–

(a) The property must be registered in the name of the applicant/s;
(b) The owner/s must be at least sixty (60) years of age (the age of the oldest spouse/partner will be considered);
(c) The property owner may not be the owner of more than one property;
(d) In the case of a semi-detached house, of which a section is rented out, only the rates paid on that section occupied by the owner is subject to rebates;

Property owners must apply annually for a rebate on a prescribed form as stipulated by the Municipality, and these applications must reach the Municipality by 10 July of the financial year in respect of which rates are levied. If the rebate applied for is granted, the rebate will apply for the full financial year. Applications received after 10 July for the financial year in respect of which the application is made will only be applied for the remainder of that financial year if approved.

The Municipality retains the right to refuse the granting of rebates if the details supplied in the application were incomplete, incorrect or false.

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Applications must be accompanied by the following information: –

(a) a certified copy of the identity document of the owner or any other proof of the owner's age which is acceptable to the Municipality;
(b) sufficient proof of income of the owner and the his/her spouse;
(c) three month's bank statements;
(d) an affidavit from the owner;

12.2.3 Privately owned schools

The municipality may grant rebates to rateable privately owned schools as approved by Council on an annual basis;

12.2.4 Old age institutions registered at the Department of Welfare

The municipality may grant rebates to old age institutions registered at the Department of Welfare as approved by Council on an annual basis;

12.2.5 Properties on which national monuments are situated

The municipality may grant rebates to Properties on which national monuments are situated as approved by Council on an annual basis;

12.2.6 Development Incentive

12.2.6.1 The municipality may grant a rebate to an owner (Township Developer) who is in the process of alienation of erven in such proclaimed township.

12.2.6.2 The municipality may grant a rebate to owners of property of which the municipal valuation exceeds an amount of R177 000 000.00.

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13. REDUCTIONS

13.1 Reductions as contemplated in section 15 of the Act will be considered on an ad-hoc basis in the event of the following:-

13.1.1 Partial or total destruction of a property; or

13.1.2 Disasters as defined in the Disaster Management Act, 2002 (Act 57 of 2002).

13.2 The following conditions shall be applicable in respect of clause 13.1:-

13.2.1 The owner of the property referred to in clause 13.1.1 shall apply in writing for a reduction and the onus will rest on such applicant to prove to the satisfaction of the Municipality that his property has been totally or partially destroyed. He/ she will also have to indicate to what extent the property can still be used and the impact on the value of the property.

13.2.2 Owners of property referred to in clause 13.1.2 will only qualify for a rebate if affected by a disaster as referred to in the Disaster Management Act, 2002 (Act No. 57 of 2002).

13.2.3 A maximum reduction to be determined by Council shall be allowed in respect of both clauses 13.1.1 and 13.1.2.

13.2.4 An ad-hoc reduction will not be given for a period in excess of 6 months, unless the Municipality gives further extension on application.

13.2.5 If rates were paid in advance prior to granting of a reduction the Municipality will give credit to such an owner as from the date of reduction until the date of lapse of the reduction or the end of the period for which payment was made whichever occurs first.

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14. COST OF EXEMPTIONS, REBATES AND REDUCTIONS

14.1 The chief financial officer must inform council during the budgeting process of all the costs associated with the proposed exemptions, rebates, reductions, phasing-in of rates and grants in the place of rates.

14.2 Provision must be made on the operating budget for –

14.2.1 the full potential revenue associated with property rates; and

14.2.2 the full cost associated with exemptions, rebates and reductions.

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15. MULTIPLE USE OF PROPERTIES

Properties used for multiple purposes which for example do not fall within the definition of Residential Properties and, accordingly, do not qualify for the residential rate, may be included into the category of multiple-use properties, as per section 9 (1) (c) of the Property Rates Act, for which an apportionment of value for each distinct use of the property will be calculated by the municipal valuer and used for billing at the appropriate and applicable rate, in cases where the municipal valuer considers it reasonable to apply this category as per section 9 (1) (c) of the Property Rates Act.

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16. PROPERTY REGISTER

16.1 A property register, divided into Part A and B, regarding all properties in the municipal area of jurisdiction, must be compiled and maintained by the Municipality.

16.2 Part A of the register will consist of the current valuation roll of the Municipality and will include all supplementary valuations, prepared in terms of Section 78.

16.3 Part B of the register must specify which properties on the valuation roll or any supplementary valuation rolls are subject to: –

16.3.1 exemption from rates in terms of section 15 of the Act;

16.3.2 a reduction or rebate in terms of section 15 of the Act;

16.3.3 the phasing in of tariffs in terms of section 21 of the Act; and

16.3.4 exclusions as referred to in section 17 of the Act.

16.4 The register will be open for inspection by the public during office hours at the head office of the Municipality or on the internet website of the Municipality.

16.5 Part A of the register will be updated at least annually by the Municipality during the supplementary valuation process.

16.6 Part B of the register will be updated annually as part of the implementation of the Municipality's annual budget.

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17. NOTIFICATION OF RATES

17.1 Council will give notice at least 30 days before the rate approved during the annual budget meeting will come into effect. Accounts furnished after the 30 days' notice will be based on the new rates.

17.2 A notice containing the extent of council's resolution and the date on which the new rate will come into effect will be displayed by the Municipality at places installed for this purpose.



18. CONSULTATION PROCESS

18.1 Before council commands a new valuation in terms of the Act, a consultation process involving all interest groups will be undertaken during which the purpose and method of valuation will be explained.

18.2 Before the Municipality accepts the rates policy the municipal manager will follow a process of public participation, as prescribed in chapter 4 of the Municipal Systems Act, and comply with the following requirements: –

18.2.1 Display the draft property rates policy continuously for a period of thirty (30) days at the Municipality's head office, satellite offices and on the website.

18.2.2 Publish a notice in the media stating that the draft property rates policy was compiled for submission to council and that such a policy is available at the different municipal offices and on the website for public inspection.

18.2.3 Property owners and interested persons may obtain a copy of the draft policy from the municipal office during office hours at a prescribed cost per copy.

18.2.4 Property owners and interested parties are invited to address written suggestions or representations to the Municipality within the period prescribed in the notice.

18.2.5 Council will consider all suggestions and/or representations received during the finalisation of the property rates policy.

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19. FURNISHING OF ACCOUNTS

19.1 The Municipality will furnish each person liable for the payment of a rate with an account, specifying: -

19.1.1 the amount due for rates payable;

19.1.2 the date on or before which the amount is payable;

19.1.3 how the amount was calculated;

19.1.4 the market value of the property; and

19.1.5 exemptions, reductions and rebates or the phasing-in of rates, if applicable.

19.2 A person liable for the payment of rates remains liable for payment, whether or not that person has received an account from the Municipality. Inquiries must be addressed to the Municipality by such a person who has not received an account.

19.3 In the case of joint ownership the Municipality will, upon request, furnish accounts to one or more individual owners.

19.4 In the case of joint ownership the Municipality may, in order to limit costs and prevent unnecessary administration, recover the rates continuously from one of the joint owners.

19.5 The furnishing of accounts for Rates is subject to section 102 of the Municipal Systems Act (Act 32 of 2000).

19.6 A person liable for rates must furnish the municipality with an address where correspondence can be directed to.

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20. PAYMENT OF RATES

20.1 Council may claim the payment of rates: -

20.1.1 on a monthly basis; or

20.1.2 annually before 31 August of each year.

20.2 Rate payers may choose to pay rates in one instalment annually on or before 31 August of each year. The property owner subject to rates must notify the municipal manager or his/her nominee by no later than 30 June in any financial year, or such later date in the financial year as determined by the Municipality, that he/she wishes to pay all rates in respect of such a property in annual instalments, after which such an owner shall be entitled to pay all rates in the subsequent financial year and all subsequent financial years annually until he/she withdraws this notice in similar manner.

20.3 If a rate is payable: -

20.3.1 in a single amount annually, it must be paid on or before a data determined by the Municipality.

20.3.2 in installments, it must be paid on or before a date in each period determined by the Municipality.

20.4 Interest on rates in arrear, whether paid annually or in equal monthly instalments, shall be calculated in accordance with the provisions of the Municipality's policy on credit control and debt collection.

20.5 If a property owner who in terms of this policy is liable for the payment of property rates fails to pay such rates in the prescribed manner, it will be recovered from him / her in accordance with the provisions of the Municipality's by-law on credit control and debt collection.

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Payment of rates on property in sectional title schemes

(1) A rate levied by a municipality on a sectional title unit is payable by the owner of the unit or the holder of a right contemplated in section 25 or 27 of the Sectional Titles Act.

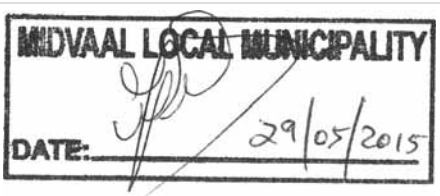
(2) A municipality may not recover the rate on a sectional title unit, or on a right contemplated in section 25 or 27 of the Sectional Titles Act registered against the sectional title unit, or any part of such rate, from the body corporate controlling a sectional title scheme, except when the body corporate is the owner of any specific sectional title unit, or holder of such right.

20.6 Rates in arrear shall be recovered from tenants, occupiers and agents for the owner in terms of section 28 and 29 of the Act and the Municipality's policy on credit control and debt collection.

20.7 In the event of rates levied emanating from a supplementary valuation, payment thereof will be according to the date determined by the Municipality and payment thereof may not be withheld pending an objection or appeal as determined by section 78(2) of the Act.

20.8 In the event that a property has been transferred to a new owner and rates emanating from a supplementary valuation become due and payable, the owner on date of the levy will be held responsible for the settlement of the interim rates account.

20.9 Where the rates on a specific property have been incorrectly determined, whether because of an error or omission on the part of the Municipality or false information provided by the property owner concerned, or a contravention of the permitted use to which the property concerned may be put, the rates payable shall be adjusted retrospectively for the period of the date on which the error or omission is detected, back to the date on which rates were first levied in terms of the current valuation roll.



20.10 Where the error occurred because of false information provided by the property owner or as a result of a contravention of the permitted use of the property, interest on the unpaid portion of the adjusted rates payable shall be levied at the maximum rate permitted by prevailing legislation.

20.11 Clearance Certificates:-

20.11.1 will be valid for 120 days from the date it has been issued;

20.11.2 no extension on a certificate will be granted. If it expires a new application for clearance must be made.

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21. ADJUSTMENT OF RATES PRIOR TO SUPPLEMENTARY VALUATION

21.1 In circumstances where a valuation has been carried out by the municipal valuer in pursuance of a Supplementary Valuation (SV) in terms of section 78(1)(d) or 78(1)(f) of the MPRA as a result, for example, of a demolition having taken place on a property or a fire having destroyed buildings on a property, but the Municipality has not yet included such valuation of the relevant property in a SV, such valuation shall be submitted to the CFO for approval to levy rates on the property in accordance with such valuation, with effect from the date of the occurrence of the event which caused a SV to be required.

21.2 If the owner of a property which has been subdivided or consolidated after the last general valuation wishes to sell the consolidated erf, or one or more of the erven which have been subdivided off the parent erf, as the case may be, applies to the Municipality for a clearance certificate in terms of section 118 of the Systems Act and if the Municipality has not yet included such valuation of the relevant property/s in a SV, then:-

21.2.1 the municipal valuer shall conduct a valuation of the relevant property(ies) for purposes of a SV; and

21.2.2 the valuation shall be submitted to the CFO for approval of the levying of rates on such property(ies) in accordance with such valuation, with effect from the date on which the relevant subdivision or consolidation (as the case may be) was registered in the Deeds Office.

21.3 Any valuations performed in terms of paragraph 15 shall be included in the next SV prepared by the municipality without any amendments to the valuation and any objections to such valuation may only be lodged once such SV is made public in terms of section 49 of the MPRA.

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22. FREQUENCY OF VALUATIONS

22.1 The Municipality shall prepare a new valuation roll at least every five (5) years.

22.2 In accordance with the Act the Municipality, under exceptional circumstances, may request the MEC for Local Government and Housing, to extend the validity of the valuation roll to seven (7) years.

22.3 Supplementary valuations shall be done on a continual basis, but at least on an annual basis, in order to ensure that the valuation roll is maintained.

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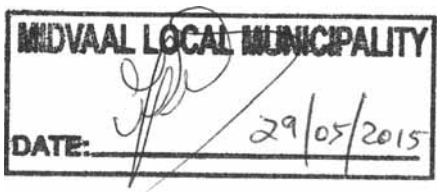
23. REVIEW PROCESS

The Property Rates Policy must be reviewed on an annual basis to ensure that it complies with the strategic objectives of the Municipality, as stipulated in the Integrated Development Plan and other applicable legislation.

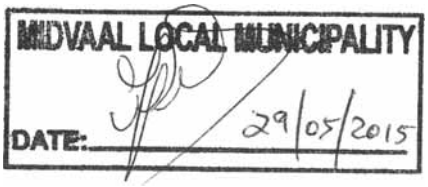


24. IMPLEMENTATION

The policy will be effective as from 1 July 2015.



ANNEXURE I



CREDIT CONTROL AND DEBT COLLECTION BY-LAWS

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

MIDVAAL LOCAL MUNICIPALITY
CREDIT CONTROL AND DEBT COLLECTION
BY-LAWS

Date of Commencement: 1 JULY 2014

Bylaw

To give effect to the implementation of the Midvaal Local Municipality's Credit Control and Debt Collection Policy and to provide for matters incidental thereto.

Preamble

WHEREAS the Midvaal Local Municipality has adopted a Credit Control and Debt Collection Policy on 1 July 2014;

AND WHEREAS section 98 of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000), requires a municipal council to adopt bylaws to give effect to the municipality's credit control and debt collection policy;

BE IT THEREFORE ENACTED by the Council of the Midvaal Local Municipality, as follows:

1. Definitions

In this By-Law any word or expression to which a meaning has been assigned in the Act, shall bear the same meaning in these bylaws, and unless the context indicates otherwise —

"**Act**" means the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000), as amended from time to time;

"**Council**" means the Council of the Midvaal Local Municipality; and

"**rate**" or "**rates**" means a rate on property and or services as approved by council.

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2. Objective of the Bylaw

The objective of this bylaw is to —

i. ensure that all monies due and payable to the Council are collected;

ii. provide for customer management, credit control procedures and mechanisms and debt collection procedures and mechanisms;

iii. provide for indigents in a way that is consistent with rates and tariff policies and any national policy on indigents;

iv. provide for extension of time for payment of accounts;

v. provide for charging of interest on arrears, where appropriate;

vi. provide for termination of services or the restriction of the provision of services when payments are in the arrears;

vii. provide for matters relating to unauthorised consumption of services, theft and damages.

3. Application of By-law

This bylaw shall only apply to money due and payable to the Council for –

(a) Assessment rates and taxes levied on the property
(b) Fees, surcharges on fees, charges and tariffs in respect of municipal services, such as –

i. provision of water;
ii. refuse removal;
iii. sewerage;
iv. removal and purification of sewerage;
v. electricity consumption;
vi. municipal services provided through prepaid meters.
vii. all other related costs for services rendered in terms of the property

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viii. interest which has accrued or will accrue in respect of money due and payable to the Council;

ix. collection charges in those cases where the Council is responsible for

(aa) the rendering of municipal accounts in respect of any one or more of the municipal services;

(bb) the recovery of amounts due and payable in respect thereof.

4. Short title and commencement

This By-law is the Credit control and Debt collection Bylaw, and takes effect on 1 July 2014.

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ANNEXURE J

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

CREDIT CONTROL AND DEBT COLLECTION POLICY

Updated May 2015

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

PREAMBLE

WHEREAS section 95 of the Local Government: Municipal Systems Act, No. 32 of 2000, provides that in relation to the levying of rates and other taxes by a municipality and the charging of fees for municipal services, a municipality must, within its financial and administrative capacity, establish a sound Customer Management System that aims to create a positive and reciprocal relationship between persons liable for these payments and the municipality and where applicable a service provider.

AND WHEREAS section 96 of the Local Government: Municipal Systems Act, No. 32 of 2000, provides that a municipality must collect all money that is due and payable to the municipality and for this purpose must adopt, maintain and implement a credit control and debt collection policy which is consistent with its rates and tariff policies and complies with the provisions of that Act.

AND WHEREAS section 97 of the Local Government: Municipal Systems Act, No. 32 of 2000, provides that the credit control and debt collection policy must provide for credit control and debt collection procedures and mechanisms as well as provision for indigent debtors that is consistent with its rates and tariff policies and any national policies on indigents.

NOW THEREFORE the Council of the Midvaal Local Municipality has adopted the **Credit Control and Debt Collection Policy** as set out hereunder: -

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1. DEFINITIONS

For the purpose of this policy, any word or expression to which a meaning has been assigned in the Act, shall bear the same meaning in this policy, and unless the context indicates otherwise –

"**Account**"	:	Account in name of customer held with the Midvaal Local Municipality;
"**Account Statement**"	:	formal notification by means of a statement of account to persons liable for payment of amounts levied for fees, charges, surcharges on fees, property rates and other municipal taxes and services, levies, penalties and duties, indicating the net accumulated balance of the account;
"**Accounting Officer**"	:	means the person appointed by the Municipality as the Municipal Manager of the Midvaal Local Municipality in terms of section 82 of the Local Government: Municipal Structures Act, 1998 (Act 117 of 1998), responsible and accountable in terms of section 55(2) of the Local Government : Municipal Systems Act 2000 (Act 32 of 2000) and includes any person acting in such position and to whom the Municipal Manager has delegated a power, function or duty;
"**Act**"	:	means the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000), as amended from time to time;
"**Administration of Estates Act**"	:	means the Administration of Estates Act, 66 of 1965;
"**Arrears**"	:	means amount due, owing and payable in respect of fees, charges, surcharges on fees, property rates and other municipal taxes and services, levies, penalties and duties and not paid by the due date;
"**Authorised Officer**"	:	means any official of the Municipality who has been authorised by it to administer, implement and enforce the provisions of this policy;
"**By-law**"	:	means a by-law adopted by the Municipality;
"**Chief Financial Officer**"	:	means the person appointed by the municipality as Chief Financial Officer of the Midvaal Local Municipality in terms of section 56 of the Local Government : Municipal Systems Act, 2000 (Act 32 of 2000);

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"**Municipal Manager**"	:	means the person appointed by the Municipality as the Municipal Manager of the Midvaal Local Municipality in terms of section 82 of the Local Government: Municipal Structures Act, 1998 (Act 117 of 1998), and includes any person acting in such position and to whom the Municipal Manager has delegated a power, function or duty;
"**Collection charges**"	:	means collection charges which may be recovered by the Municipality in terms of section 75A of the Act, and includes the cost – (a) to remind debtors of arrears; (b) for the termination and reconnection of services; and (c) all legal costs, including attorney and own client costs incurred in the recovery of arrear amounts;
"**Consolidated account**"		a monthly account reflecting all fees, charges, surcharges on fees, property rates and other municipal taxes and services, levies, penalties and duties in respect of various accounts held by customer;
"**Council**"	:	(a) means the "Municipality" and vice versa; (b) the Council of the Midvaal Local Municipality exercising its legislative and executive authority through the Municipality; (c) its successor in title; or (d) a structure or person exercising a delegated power or carrying out an instruction, where any power in these by-laws has been delegated or sub-delegated, or an instruction given, as contemplated in section 59 of the Act; or (e) a service provider fulfilling a responsibility under these by-laws, assigned to it in terms of section 81(2) of the act, or any other by-law, as the case may be;
"**Customer**"	:	means any occupier of any premises to which the municipality has agreed to supply or is actually supplying municipal services, or if there is no occupier, the owner of the premises and or recipient and or consumer of various services rendered by the municipality. A customer will therefore be deemed a customer by virtue of receiving, consuming and or utilising any facility, equipment, service rendered by the municipality and or a municipal entity or an agent as appointed by the municipality;
"**Defaulter**"	:	any customer in arrears;

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"**Illegal connection**" : a connection to any system through which municipal services are provided, which is not authorised or approved by the Municipality or its authorised agent;

"**Indigent**" : means a person referred to in the Indigent Support Policy of the Municipality

"**Municipality**" : means the "council" and vice versa

"**Occupier**" : means any person who occupies any premises or part thereof, without any regard to the title under which he or she so occupies;

"**Owner**"

(a) in relation to a property referred to in paragraph (a) of the definition of "property", means a person in whose name ownership of the property is registered;

(b) in relation to a right referred to in paragraph (b) of the definition of "property", means a person in whose name the right is registered;

(c) in relation to a land tenure right referred to in paragraph (c) of the definition of "property", means a person in whose name the right is registered or to whom it was granted in terms of legislation; or

(d) in relation to public service infrastructure referred to in paragraph (d) of the definition of "property", means the organ of state which owns or controls that public service infrastructure as envisaged in the definition of "publicly controlled" : provided that a person mentioned below may for the purpose of this policy be regarded by the Council as the owner of a property in the following cases:

(i) A trustee, in the case of a property in a trust excluding state trust land;

(ii) An executor or administrator, in the case of a property in a deceased estate;

(iii) A trustee or liquidator, in the case of a property in an insolvent estate or in liquidation;

(iv) A judicial manager, in the case of a property in the estate of a person under judicial management;

(v) A curator, in the case of a property in the estate of a person under curatorship;

(vi) A person in whose name a usufruct or other personal servitude is registered, in the case of a property that is subject to a usufruct or other personal servitude;

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(vii) A lessee, in the case of a property that is registered in the name of the Council and is leased by it; or

(viii) A buyer, in the case of a property that was sold by the Council and of which possession was given to the buyer pending registration of ownership in the name of the buyer;

(e) any legal person, including but not limited to:
(i) a company registered in terms of the Companies Act, 1973, a trust, a close corporation registered in terms of the Close Corporations Act, 1984; as amended by the Companies Act, 2008;
(ii) any department of State;
(iii) any Council or Board established in terms of any legislation applicable to the Republic of South Africa;
(iv) any Embassy or other foreign entity.

"**Policy**" : means the **Credit Control and Debt Collection Policy** adopted by the Municipality;

"**Property**" :
(a) immovable property registered in the name of a person, including, in the case of a sectional title scheme, a sectional title unit registered in the name of a person;

(b) a right registered against immovable property in the name of a person, excluding a mortgage bond registered against the property;

(c) a land tenure right registered in the name of a person or granted to a person in terms of legislation; or

(d) public service infrastructure;

"**Registered Property**" : Property registered in Deeds Office

"S**takeholder**" : means all natural and non-natural customers of the municipality and or prospective customers and or single or groups of people who consume or receive services from the municipality;

"**3rd party debt collection agencies**" : means any person or juristic person that collects debt on behalf of the municipality.

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2. OBJECTIVE OF POLICY

The objective of this policy is to –

(a) provide for customer management, credit control procedures and mechanisms and debt collection procedures and mechanisms;

(b) provide for indigents in a way that is consistent with rates and tariff policies and any national and / or local policy on indigents ;

(c) set realistic targets consistent with –

 (i) generally recognised accounting practices and collection ratios; and

 (ii) the estimates of income set in the budget less an acceptable provision for bad debts;

(d) provide for charging of interest on arrears, where appropriate;

(e) provide for extensions of time for payment of accounts;

(f) provide for termination of services or the restriction of the provision of services when payments are in the arrears;

(g) provide for matters relating to unauthorised consumption of services, theft and damages.

(h) provide for actions that may be taken by the municipality to secure payment of accounts that are in arrear including –

 (i) The termination of municipal services or the restriction of the provision of services

 (ii) The attachment of property

 (iii) The attachment of rent payable on a property

 (iv) The extension of liability to a director, trustee or a member if the debtor is a company, a trust or a close corporation.

(i) provide for alternative debt repayment arrangements in accordance with the terms and conditions of this policy

(j) create an environment which enables a customer to repay the outstanding debt and establish a culture of payment for services rendered by the municipality.

(k) effectively and efficiently deal with defaulters in accordance with the terms and conditions of this policy.

(l) provide for procedures and mechanisms to ensure that all monies due and payable to the municipality are collected.

3. APPLICATION OF POLICY

APPLICABLE ITEMS

3.1 This policy shall apply to, but not be limited to, monies due and payable to the municipality for –

 (a) Property rates;

 (b) Municipal tax (where applicable)

 (c) Fees, surcharges on fees, charges, availability charges and tariffs in respect of municipal services, such as –

 (i) provision of water;

 (ii) refuse removal;

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(iii) sewerage;
(iv) the removal and purification of sewerage;
(v) electricity consumption;
(vi) rental and or leasing of equipment, land, buildings and facilities of all types
(vii) interest which has accrued or will accrue in respect of money due and payable to the municipality ;
(viii) burial fees
(ix) dumping of refuse
(x) collection charges in those cases where the municipality is responsible for –
(aa) the rendering of municipal accounts in respect of any one or more of the municipal services;
(bb) the recovery of amounts due and payable in respect thereof, irrespective whether the municipal services, or any of them, are provided by the municipality itself or by a service utility with which it has concluded an agreement to provide a service on the municipality's behalf;
(xi) any other charges levied from time to time

3.2 This policy shall also apply to municipal services provided through pre-paid meters.

3.3 This policy shall apply to customers within the official demarcated boundaries of the municipality, including newly demarcated areas as determined by the demarcation board from time to time.

3.4 This policy shall apply to, but not be limited to, the following **categories of customers** –

(a) Residential customers of the municipality
(b) Business customers of the municipality
(c) Non-governmental organisations for profit and non profit
(d) Educational institutions for profit and non profit
(e) Religious institutions
(f) National, provincial and local government
(g) State owned entities
(h) Any other category of customer as determined by the municipality from time to time

4. CREDIT CONTROL AND DEBT COLLECTION PRINCIPLES

The credit control and debt collection policy is based on the following principles -

4.1 GENERAL

(i) The policy and its application provides for the specific circumstances of the community to which it relates.
(ii) The Credit control and debt collection procedures must be understandable, uniform, fair and consistently applied.

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(iii) Credit control must be effective, efficient and economical.

(iv) The measures taken must be sustainable in the long term.

(v) Anything related to credit control not covered in this policy will be dealt with in terms of applicable legislation.

4.2 COUNCIL

(i) To enable the Council to differentiate between those customers that cannot pay from those that simply do not want to pay, the "Indigent Policy" will be applied.

(ii) The Credit Control and Debt Collection Policy will be supported by procedure manual(s) as drafted by the Director Income or his/her nominee.

(iii) The Credit Control and Debt Collection Policy shall supersede all other policies aimed at achieving the same purpose to which the current credit control policy seeks to achieve.

4.3 CUSTOMERS

(i) Customers found to have misrepresented themselves in order to benefit from any of the Councils relief and / or benefit in terms of this policy, will be deemed to have committed an offence and remedial measures will be taken in a manner as determined by the Council from time to time, and all relief and / or benefits that have been received, will be reversed to the account of the customer from the date of offence.

(ii) Notwithstanding anything contained in this policy, the Council will recover any debt relevant to registered property in terms of the provisions of section 118 of the Municipal Systems Act, 32 of 2000.

(iii) In the case of company, close corporation, trust in terms of the Trust Property Control Act No. 57 of 1988, home owners association or a body corporate in terms of the Sectional Titles Act, 1986 (Act No. 95 of 1986), the liability may be extended to the directors, members or trustees thereof jointly and severally, and –

the directors, members or trustees thereof shall be considered to have provided the Council with a guarantee that any debt shall be recoverable from themselves in their personal capacity with each being jointly and severally liable for such debt, the one paying the other to be absolved;

(iv) Where any subsidiary company of a holding company is indebted to the Council, the liability for such arrears may be extended to the holding company.

(v) Where any holding company is indebted to the Council, the liability for such arrears may be extended to the subsidiary company.

(vi) The Council shall not refund any credit to any customer or customer's nominee who is in arrears with the Council.

4.4 COUNCILLOR SERVICES ACCOUNTS

In accordance with the provisions of Schedule 1, of the Municipal Systems Act, 32 of 2000, an elected councillor residing within demarcated area of the Council and is individually or jointly responsible for account, may not be in arrears for municipal service fees, surcharges on fees rates or any other

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municipal taxes, levies and duties levied by the Council for more than 3 (three) months.

Notwithstanding any relevant procedure, method or action that may be taken in terms of this policy, the Municipal Manager may deduct amounts due for more than 3 (three) months from such councillor's remuneration.

4.5 STAFF SERVICES ACCOUNTS

In accordance with the provisions of Schedule 2, of the Municipal Systems Act, 32 of 2000, an official of council, residing within demarcated area of the Council and is individually or jointly responsible for account, may not be in arrears for municipal service fees, surcharges on fees rates or any other municipal taxes, levies and duties levied by the Council for more than 3 (three) months.

Notwithstanding any relevant procedure, method or action that may be taken in terms of this policy, the Municipal Manager may deduct amounts due for more than 3 (three) months from such officials remuneration.

5. ACCOUNT ADMINISTRATION

5.1 DEPOSITS AND GUARANTEES

At the time of registration as a customer, a deposit will be required based on the criteria set by the Chief Financial Officer from time to time.

(a) The Chief Financial Officer may, accept an irrevocable bank guarantee in lieu of a deposit on application for the provision of municipal services

(b) Existing customers moving to a new address are required to pay the prescribed customer deposit on application for the provision of municipal services at the new address.

(c) No arrangement shall be entered into for the payment of the deposit.

(d) On termination of the supply of services the amount of the deposit less any payment due to the Municipality will be refunded to an account holder, provided that payments due are less than the deposit paid, and that the account holder has provided a forwarding address.

(e) No interest will be paid on any deposit held by Council.

(f) Review of the Deposits

- The deposits shall be reviewed and increased annually with the review of the tariffs.

- If the customer poses a credit risk, the value of the original deposit paid or a guarantee held may be reviewed from time to time by the Chief Financial Officer.

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5.2 ACCOUNTS

(a) Accounts must be rendered and administered in accordance with the requirements of this Policy.

(b) Failure by the Council to render an account or non-receipt of an account by a customer does not relieve a customer of the obligation to pay any amount that is due and payable.

(c) The Council may, in accordance with the provisions of section 102 of the Act –

(i) Consolidate any separate accounts of customers liable for payments to the council;

(ii) Credit any payment by such customer against any account of that customer;

(iii) Implement any of the debt collection and credit control measures provided for in the Council's policies and By-Laws, in relation to any arrears on any of the accounts of such a customer.

(d) The amount due and payable by a customer constitutes a consolidated debt, and any payment made by a consumer of an amount less than the total amount due will be allocated in reduction of the consolidated debt in the order determined by the Council.

(e) Accounts will only be opened in the name of the property owner and no tenant accounts will be opened. Any exceptions must be approved by the Chief Financial Officer.

(f) Accounts will be rendered using either one of the following;

- Conventional postal services,
- Hand delivery at the premises
- By means of an email if so requested by the customer or
- By means of Multimedia system (MMS) if registered for

5.3 FINAL ACCOUNTS

(a) Upon receipt of a customer's application for the termination of municipal services, the Municipality shall:-

- Take final readings in respect of metered municipal services;
- Prepare and render a final account;
- Appropriate the customer deposit for the reduction or settlement of any outstanding amount owed by the customer; and
- Refund the customer deposit to the customer in the event that no amount is owed to the Municipality.

(b) The owner must visit the municipality to sign the consumer service agreement and pay the required deposit once the property has been transferred to his/her name

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(c) Should the consumer not comply with paragraph (b) above, the municipality shall transfer the meter to the registered owner and the owner shall be responsible for the consumption if any.

5.4 ACCOUNT QUERIES

(a) Account query refers to the instance when a customer queries any specific amount or any content contained in any account as rendered by the Council;

(b) Queries can be raised verbally or in writing at Council's Head Office;

(c) Customer to furnish in writing full personal particulars including acceptable means of identification, contact details and account number in respect of which amount owing is queried;

(d) Customer may be represented by a duly appointed nominee or agent, and such nominee or agent shall upon request produce sufficient proof of such appointment;

(e) Pending the outcome of the query, customer may apply for temporary payment extension in terms of provisions of this policy;

(f) The customer shall, pending the resolution and outcome of the query, continue to make regular payments as per account statement (part payment based on average monthly consumption of previous twelve months)

(g) Should a customer not be satisfied with the outcome of the query, a customer may lodge an appeal in terms of section 62, as read with section 95 (f), of the Systems Act.

5.5 DISPUTE AS TO AMOUNT OWING

(a) A customer may lodge an appeal in terms of section 62, as read with section 95 (f), of the Local Government: Municipal Systems Act 32 of 2000.

(b) Customer to furnish in writing full personal particulars including acceptable means of identification, contact details and account number in respect of which amount owing is disputed.

(c) The dispute must be recorded in a dispute register.

(d) Only disputes lodged by registered account holder will be considered.

(e) Customer may be represented by a duly appointed nominee or agent, and such nominee or agent shall upon request produce sufficient proof of such appointment.

(f) Should any written dispute arise as to the amount owing on the account in respect of all services by a customer, the customer shall, pending the resolution and outcome of that dispute, continue to make regular minimum payments based on the average charges for the preceding three months prior to the arising of the dispute, plus interest, until the resolution of that dispute.

(g) Should any written dispute arise as to the amount owing on part of the account or service by a customer, the customer shall, pending the resolution and outcome of that dispute, continue to make regular payments on services that are **NOT** in dispute **PLUS** the average charges for the preceding twelve months prior to the arising of the

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dispute in respect of remaining part of account or disputed service until the resolution of that dispute.

(h) The dispute must be resolved within a period of three months of lodging of dispute.

(i) All disputes must be concluded by the Municipal Manager or delegated official

(j) The Municipal Manager's or the delegated official's decision is final and will result in the immediate implementation of any debt collection and credit control measures provided for in this Policy after the debtor is provided with the outcome of the appeal.

(k) The same debt will not again be defined as a dispute in terms of this paragraph and will not be reconsidered as the subject of a dispute.

(l) Should the debtor not be satisfied with the outcome of the dispute, a debtor may lodge an appeal in terms of section 62 of the Systems Act and the appeal will be dealt with by the municipality in terms of said legislation.

5.6 INTEREST CHARGES

(a) Accounts are due and payable on account due date (7th of each month).

(b) Interest will be levied on all arrears longer than 30 days at a rate prescribed by the Council from time to time.

(c) Specific categories of customers, services and debtor groups as determined by the Council from time to time, may be excluded from interest on arrear charges.

(d) If a customer enters into an arrangement to settle his/her debt, all interest will be waived as a payment incentive. All interest will be written off on entering into a debt repayment arrangement, but if the arrangement is not honoured, all interest written off will be re-instated on the customer's account.

(e) Interest will be reversed where the debt giving raise to the interest was levied in error by the municipality.

5.7 ACCOUNT DUE DATE

(a) Monthly account due date represents the date on which the customer's account becomes due and payable, the due date shall be as determined by the Council from time to time. At present the due date is the 7th of each month.

(b) Where the owner has entered into an agreement with the Council to pay property rates annually, the due date shall be as determined by the Council from time to time.

(c) Account due date will be reflected on customer account statement.

(d) Only payments receipted through the Councils financial system on or before account due date will be deemed to have been duly received.

(e) Payments by customers through 3rd party vendors, will only be deemed to have been received when receipted through the Councils financial system.

5.8 PAYMENT EXTENSION

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5.8.1 Temporary Payment Extension

(a) On verbal request of a customer, requests for payment extension in respect of outstanding debt will be considered in the following circumstances:
 (i) Customer account under inquiry.
 (ii) Customer account under dispute.
 (iii) Pending outcome or conclusion of court cases.
 (iv) Merit cases as approved by CFO or delegated official.

(b) Customer may be represented by a duly appointed nominee or agent, and such nominee or agent shall upon request produce sufficient proof of such appointment.

(c) Payment extension will be granted for maximum period of ninety days from date of application and may be extended on month-to-month basis.

(d) Payment extension will not result in the suspension of legal actions and / or court actions unless authorised by Accounting Officer.

(e) Approved payment extension will result in the temporary suspension of credit control actions.

(f) Approved payment extension will NOT result in the termination, extension or suspension of interest on arrears.

(g) Extra-ordinary payment extensions as per paragraph 5.8 of this policy will only be allowed for a maximum period of twelve months.

5.9 ARREAR ACCOUNTS

(a) If a consumer fails to pay the full amount due and payable on or before the account due date, the unpaid amount is in arrears and a final demand notice shall be sent and may be hand delivered or delivered, per mail or any electronic means available, to the most recent recorded address or electronic contact address and / or number of the consumer.

(b) Failure to deliver or send a final demand notice does not relieve a consumer from paying such arrears.

(c) The final demand notice must contain the following
 (i) the minimum amount payable, and the date by which such amount must be paid;
 (ii) that the consumer may conclude an debt repayment agreement with the Council for payment of the arrears amount in instalments;
 (iii) that if full minimum amount payable is not paid and / or debt repayment agreement is not entered into within the stated period, that the electricity and / or water services will be discontinued or restricted and that legal action will be instituted against consumer for the recovery of any amounts in arrear, without further notice;

(d) The customer together with the account(s) that is / are in default may be handed over to a duly appointed collection agent or attorney for collection;

(e) The consumer's name may be made public, and may be listed with a credit bureau or any other equivalent body as a defaulter;

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5.10 COST TO REMIND CUSTOMERS OF ARREARS.

An administrative fee will be levied against the account of a customer in terms of the tariff provisions of the Council, in respect of any action taken in demanding payment from the customer or reminding the customer by means of notice delivered by mail, by hand or any electronic means available, that account is in arrears.

If a customer requests a temporary payment extension (before account due date, and on a monthly basis) where he/she can proof that he/she does not have sufficient funds to pay the arrears and/or full monthly account (non-indigent customers), the admin fees will not be charged as long as the customer pays at least the monthly water and electricity consumption charge (i.e. excluding property rates, refuse charge, sanitation and and availability charges) before the account due date.

6. ACTIONS TO SECURE PAYMENT

(a) The Council or its duly appointed agents may, in addition to the normal civil legal steps to secure payment of accounts that are in arrears, take the following actions to secure payment for property rates, municipal services, interest, penalties and other related charges namely-

 (i) termination and / or restriction of the provision of any municipal services in accordance with paragraph 7; and

 (ii) allocation of the full or portion of a payment of an account, or the full or portion of pre-paid service payment, as payment for arrears in accordance with paragraph 5.6.

(b) The Council may further take the steps contemplated in section 104(1)(f)(ii) of the Municipal Systems Act, subject to the regulations made or guidelines issued by the Minister, if any, and provided that any intended seizure of property must be referred to the Municipal Manager or his / her nominee for approval or such directives which the Council deems necessary under the circumstances.

(c) The Council may, in terms of the provisions of section 104(1)(f)(iii) of the Municipal Systems Act, attach the rental or any other payments due to customers who are in arrears with their municipal accounts.

 (i) If any debt levied in respect of a property is in arrears by the owner of the property, the arrears may be recovered in whole or in part from a tenant or occupier of the property, despite any contractual obligation to the contrary on the tenant or occupier.

 (ii) Written notice has been served on the tenant or occupier and property owner or agent of property owner.

 (iii) The tenant or occupier of property or agent of property owner must on request by the Council, furnish a written statement specifying rental and other payments to be made by the tenant or occupier to the owner of the property during a period as determined by Council.

 (iv) The amount the Council may recover from the tenant or occupier of a property is limited to the amount of rent payable by the tenant or occupier to the owner of the property.

 (v) The Council may recover the arrear amount on a property in whole or in part from the agent of the registered owner.

 (vi) Any amount recovered from the tenant or occupier will be set off against the arrears of the property owner.

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(d) The Council may, in the case of company, close corporation, trust in terms of the Trust Property Control Act No. 57 of 1988, home owners association or a body corporate in terms of the Sectional Titles Act, 1986 (Act No. 95 of 1986), extend the liability in respect of customer arrears to the directors, members or trustees thereof jointly and severally.

(e) The Council may, at the cost of the consumer, install water management device and / or pre-paid electricity meters upon the failure of the consumer to make regular payments to Council for services consumed.

7. POWER TO RESTRICT OR TERMINATE SUPPLY OF MUNICIPAL SERVICES

7.1 GENERAL

(a) The Council or duly appointed agent may terminate and / or restrict the supply of water, electricity or in the case of pre-paid electricity withhold the selling of electricity in terms of the prescribed disconnection procedures, or discontinue any other service to any premises associated with the customer, whenever a consumer of any service –

(i) after the expiry of the period for payment in terms of the final demand / final notice referred to in section 5.6, fails to make full payment on the due date or fails to make acceptable arrangements for the repayment of any amount for municipal services, property rates or taxes or other amounts due in terms of this policy;

(ii) are not a registered indigent

(iii) no payment was received in accordance with an agreement for payment of arrears;

(iv) fails to comply with a condition of supply imposed by the council;

(v) obstructs the efficient supply of electricity, water, or any other municipal services to another customer;

(vi) supplies such municipal service to a consumer /owner who is not entitled thereto or permits such service to continue;

(vii) causes a situation, which in the opinion of the council is dangerous, or a contravention of relevant legislation;

(viii) in any way bridges the supply or illegally reconnect previously disconnected municipal services;

(ix) is placed under provisional sequestration, liquidation or judicial management, or commits an act of insolvency in terms of the Insolvency Act, 1936 (Act 24 of 1936);

(x) is subject to an administration order granted in terms of section 74 of the Magistrates Court Act, 1944 (Act 32 of 1944) in respect of such user.

(b) The Council shall hand deliver, per mail or per electronic means available, to the physical address of property or most recent recorded address or electronic contact address and / or number of such customer, a discontinuation notice informing such consumer –

(i) that the provision of the service will be, or has been discontinued on the date stated on the discontinuation notice; and

(ii) of the steps which can be taken to have the service reconnected.

(iii) of the minimum amount payable to restore service.

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(c) Subject to the provisions of the Promotion of Administrative Justice Act, 2000 (Act 3 of 2000), having been observed, save that the Council's reasons for its decision to act must be supplied within seven days after a request therefore.

(d) The right of the Council or any duly appointed agent to restrict or discontinue water to any premises, owner of property, tenant on property, customer or occupant of property, shall be subject to the provisions of sections 3 and 4 of the Water Services Act, 1997 (Act 108 of 1997).

(e) The right of the Council to restrict or discontinue the provision of electricity to any premises, owner of property, tenant on property, customer or occupant of property shall be subject to the provisions of the Electricity Act, 1987 (Act 41 of 1987).

(f) The right of the Council or any duly appointed agent to limit or restrict the supply of municipal services to a customer shall be subject to the provisions of the Health Act, 1997 (Act 63 of 1997), and the regulations made there under.

7.2 COST TO RESTRICT OR DISCONTINUE SERVICES.

Where any municipal service is restricted or discontinued as a result of non-compliance with provisions of this policy by the customer, the Council shall at its prerogative be entitled to levy and recover:

(i) Admin fee in terms of the tariff provisions of Council;

(ii) Installation of water management devices as determined by the Council from time to time;

(iii) Installation of a pre-paid electricity meter or equivalent as determined by Council from time to time;

(iv) Consumer deposit held against customer account may be increased subject to the provisions of deposit policy and tariff provisions of Council;

(v) Any other applicable fees, tariffs, charges in terms of tariff provisions of Council.

(vi) If a customer requests a temporary payment extension (before account due date, and on a monthly basis) where he/she can proof that he/she does not have sufficient funds to pay the arrears and/or full monthly account (non-indigent customers), the admin fees will not be charged as long as the customer pays at least the monthly water and electricity consumption charge (i.e. excluding property rates, refuse charge, sanitation and and availability charges) before the account due date.

8. RECONNECTION OF MUNICIPAL SERVICES

8.1 GENERAL

(a) Services, restricted or disconnected in terms of section 7, will only be reinstated and reconnected after satisfactory payment or satisfactory arrangement for payment of arrears; penalties and / or adjusted deposit have been made in accordance this policy.

(b) Services may only be reinstated or reconnected by Council or duly appointed agent.

(c) Subject to capacity at the time to restore such services which have been restricted or disconnected, such services will be restored within a reasonable time after the relevant conditions of this policy have been

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met. Only where payments have been made before 12h00 on a working day will services be restored on the same day.

(d) Onus shall be on the customer to request reconnection and to prove that the full amount as required has been paid.

8.2 COST FOR THE RECONNECTION OF SERVICES

Where any instruction is issued by Council for the reinstatement of normal service flow or reconnection of municipal service, restricted or disconnected in terms of this policy, reconnection fee will be levied in terms of tariff provisions of Council.

9. DEBT REPAYMENT ARRANGEMENTS

9.1 GENERAL PRINCIPLES

(a) Only a property owner with positive proof of identity or a letter of appointment by Magistrate Court will be allowed to enter into an debt repayment agreement for the payment of arrears in instalments.

(b) If the applicant is a tenant on the property, written consent by owner to Debt Repayment Arrangement by tenant is required whereby owner acknowledges debt and approves entering into debt repayment arrangement. A copy of the owner's identify document will also be required,

(c) If applicant is a company, close corporation, trust in terms of the Trust Property Control Act No. 57 of 1988, home owners association or a body corporate in terms of the Sectional Titles Act, 1986 (Act No. 95 of 1986), debt repayment arrangement to be signed by duly authorised representatives.

(d) The amount due and payable by a customer constitutes a consolidated debt, and any payment made by a consumer will be allocated in reduction of the consolidated debt in the order determined by the Council.

(e) A consumer may be required to complete a debit order for the payment of arrears.

9.2 DURATION AND CONDITIONS FOR PAYMENT OF ARREARS IN INSTALMENTS

(a) No agreement for the payment of arrears concluded by the nominated officers may not be longer than 60 months (depending on amount of debt), unless the circumstances referred to in section 9.2(b) prevail.

(b) The Council may, on an individual basis, allow a longer period than 60 months for the payment of arrears, if –

 (i) special circumstances prevail, which in the opinion of the Council warrants such an extension, and which the consumer could not reasonably prevent or avoid; and

 (ii) documentary proof of any such special circumstances has been furnished by the consumer on request by the Council.

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(c) This extension of the repayment period in 9.2(b) may not be longer than an additional 60 months.

(d) The customer may be required to prove levels of income and must agree to a monthly instalment;

(e) The Council must, in exercising its discretion under paragraph (a) and (b) have regard to a consumer's –

(i) internal credit record;

(ii) previous and frequency of dishonoured payments

(iii) instances of meter tampering or illegal connection

(iv) consumption and level of service;

(v) previous breaches of agreements for the payment of arrears in instalments; and

(vi) provisions of National Credit Act

(vii) any other relevant factors.

(f) The customer shall be required to make a down payment based on consolidated arrear debt on date of entering into an agreement to pay in instalments on the following basis;

(i)	1st Debt Repayment arrangement:	as per individual affordability
(ii)	2nd Debt Repayment arrangement:	30%
(iii)	3rd Debt Repayment Arrangement :	40%
(iv)	Additional Debt Repayment Arrangement	50%

(g) Once an agreement referred to in 9.1 has been concluded, the amount in arrears shall be reflected as a current amount, and no further interest shall be added to arrangement debt. Interest already levied will be written off on entering into an arrangement but will be re-instated if the customer does not honour the arrangement.

(h) The customer will be required to effect payment of current plus arrangement instalment on or before account due date, failure which will result in the immediate cancellation of debt repayment arrangement.

(i) Customers who default on three occasions in respect of debt repayment arrangements made, may be denied facility to enter into further debt repayment arrangements and full amount becomes due and payable.

(j) If the customer defaults on the third debt repayment arrangement, a further arrangement may be granted to the customer by the Director or his/her nominee on submission of full motivation.

(k) In the case of multiple default the following steps may be undertaken:

(l) Installation of water management devices as determined by the Council from time to time;

(m) Installation of a pre-paid electricity meter or equivalent as determined by Council from time to time;

(n) A copy of the agreement must be made available to the consumer.

(o) Administrative approval of arrangements will be delegated to the following staff members:

- Debt up to R20 000	Credit Control Front Line Staff
- Debt between R20 001 and R100 000	Credit Control Snr. Staff
- Debt greater than R100 000	Assistant Director Income
- Business accounts greater than R100 000	Director Income

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10. AGENTS, ATTORNEYS AND OTHER COLLECTION AGENTS

(a) The names of all external agents acting on behalf of the Council, together with their address and contact information may be published in a manner that will ensure that it will come to the attention of the customers of the municipality.

(b) Under no circumstances may agents negotiate terms, extend payment periods or accept cash on behalf of the Council, unless specifically instructed in writing to do so, and such instruction must be produced on request of a customer.

(c) An agent must record the cost to the Council and a customer for each stage of the credit control measures taken by him or her and for all possible actions which could be necessary in the credit control process.

(d) All legal and debt collection costs, including attorney and own client costs incurred by the Council and / or appointed agents in the recovery of arrear amounts, may be levied against the arrears account of the customer, and may be recovered by a duly appointed agent.

11. LEGAL ACTION

(a) Should any debtor fail to pay any debt, referred to in this policy or section 118 (3) of the Local Government: Municipal Systems Act 32 of 2000 by due date, the Accounting Officer may serve a notice in terms of section 115 of the Local Government: Municipal Systems Act 32 of 2000, –

(i) on the debtor, and

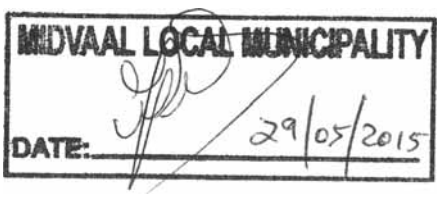
(ii) on the property,

calling upon such debtor to pay such debt within twenty one days of such notice.

The notice shall state that should debt per notice not be settled within 21 (twenty one) days of such notice, legal proceedings will be instituted for the recovery of debt plus any additional costs incurred in the application of this policy and will further an order of Court for the sale of the customers moveable and immovable property for the outstanding debt.

(b) If after giving notification in terms of section 11(1) such debt remains outstanding, legal proceedings will be instituted through court of competent jurisdiction, against customer. Once the debt has been handed over, no arrangements will be made by the municipality and the debtor will be required to make arrangements with the debt collectors.

(c) Such court of competent jurisdiction shall be requested to summarily order any such moveable and immoveable property against which the debt is owing to be sold by way of public auction in terms of provisions of section 104(1)(f)(ii) of the Local Government : Municipal Systems Act 32 of 2000 subject to the regulations made or guidelines issued by the Minister, if any, and provided that any intended seizure of property must be referred to the Accounting Officer or his / her nominee for approval or such directives which the Council deems necessary under the circumstances.



12. DISHONOURED PAYMENTS

(a) Where any payment is made to the municipality by a negotiable instrument, and such negotiable instrument is dishonoured by the bank, the Council may levy costs and administration fees against the account of the defaulting debtor at the rate determined by the Council from time to time.

(b) Payment to the account will be reversed and credit control will immediately be affected on such accounts without any further notice.

(c) The Council reserves the right to refuse to accept or cancel such further payment instruments from customer.

(d) The Council may place the customer on the relevant adverse credit rating list and / or take any steps as contained in this policy which may include criminal charges if applicable.

(e) Where a payment referred to in section 11(a) was tendered and any debt management action in terms of this policy was suspended as result of deemed payment, such debt management action shall continue without further notice to such customer.

13. WRITING OFF OF BAD DEBTS

The Council will consider writing off bad debts –

(a) Only after all reasonable steps have been taken to recover the debt in accordance with this policy, and the Council has convinced itself that:

 (i) recovery of the debt would be uneconomical; or

 (ii) recovery would cause undue hardship to the customer or his/her dependants; or

 (iii) it would be to the advantage of the Council to effect a settlement of its claim or to waive a claim.

(b) The debt to be written off as determined in (a) above will only be effected:

 (i) in terms of council policy; or

 (ii) in terms of legislation; or

 (iii) in terms of delegated powers; or

 (iv) in terms of regulations issued

14. FULL AND FINAL SETTLEMENT OF A DEBT

(a) The Council may appropriate monies received in respect of any municipal debt at its sole discretion as stipulated in terms of Section 102 of the Municipal Systems Act

(b) Where the exact amount due and payable to the municipality has not been paid in full, any lesser amount tendered to and accepted by Council, shall not be deemed to be in full and final settlement of such an amount, unless accepted in terms of a power delegated authority.

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(c) The provisions in subsection (b) shall prevail notwithstanding the fact that such lesser payment was tendered and/or accepted in full settlement.

(d) The acceptance of a lesser amount, by an authorised officer of Council, duly delegated to act in this capacity, must be in writing and signed by both parties.

15. CREDIT BUREAU LISTING OR SIMILAR

The names of debtors must, after Court judgement, be automatically listed with credit bureaus or similar mediums as prescribed and or deemed fit by Council.

16. FRAUD, THEFT AND OTHER CRIMINAL ACTIVITY (ILLEGAL CONNECTIONS)

(a) Subject to applicable legislation, the Council may refuse the supply of water or electricity to a consumer who is found guilty of fraud, theft or any other criminal offence, or, where it is evident that such criminal offence has occurred, until such time as the total costs, penalties, other fees, illegal consumption and any applicable tariffs and rates due to the Council have been paid in full.

(b) A consumption fee for possible lost units equalling 1 000 electricity units per meter per month will be charged for a six month period as well as 30 units of water per meter per month.

(c) Illegal connection, reconnection or tampering with a service supply of Council is considered a criminal offence which may result in legal actions being taken.

(d) If a customer has illegally connected his/her account, the municipality may remove the meter/connection in totality.

17. SHORT TITLE

This Policy shall be called the Credit Control and Debt Collection Policy of Midvaal Local Municipality.



ANNEXURE K

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

MIDVAAL
LOCAL MUNICIPALITY

CASH MANAGEMENT POLICY

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

1. Introduction

Availability of cash is one of the key requirements for financial sustainability for any organisation. Accumulated surplus is not an indicator of available cash and should not be seen as having a direct correlation with surplus cash.

One of the first and most important issues that must be borne in mind is that financial statements of municipalities are compiled on the accrual basis (GRAP/GAAP accounting standards used as basis of compilation) and not on the cash basis as Provincial and National Government. In the past the accrual basis was used, but fund accounting was applied and not GRAP. This change in accounting basis led to the accumulation of larger than expected accounting surpluses with little or no relation to cash reserves.

Cash Management will include all amounts disclosed on the financial statements on the following line items:

1.1 Investments (Long Term and Short Term)

1.2 Cash and Cash Equivalents

2. Determination of minimum cash levels to retain: Part 1: Encumbered Cash

2.1 Unspent Conditional Grants

Any grants received from the National or Provincial Government that have not been spent by the reporting date should be set aside in cash and not utilised for purposes other than the intended purpose as per the conditions of the grant.

2.2 Developers Contributions

Any amounts received as development contributions that have not been spent by the reporting date should be set aside in cash and not utilised for purposes other than capital infrastructure improvements. There is no requirement to spend the

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contributions received on the development where the contributions originated from but must be utilised for the creation of additional infrastructure capacity.

2.3 Capital Replacement Reserve

Funds set aside for the Capital Replacement Reserve must be held in cash and only utilised for the acquisition of capital assets in accordance with the approved capital budget of Council.

2.4 Unspent Loan Funding

Any borrowed funds that have not been spent by the reporting date should be set aside in cash and not utilised for purposes other than the intended purpose as per the loan agreements.

2.5 Deposits held

Consumer deposits are amount paid by customers, to be withheld by the municipality from the opening of an account till termination. The deposits will be refunded on termination provided the customer does not owe the municipality on municipal accounts.

Consumer deposits must be cash-backed.

2.6 Retentions held

Retention in contracts are amounts be held as a set off in the event the contractor does honouring the contract in regards to defects. Normally retention is held for the cost of rectification of defects during the construction period and for the cost of rectification of defects during the defects liability period, usually 12 months after the date of practical completion.

The retentions held are thus not available for purposes other than releasing the funds to the contractor at the end of the defects period and should be held in cash

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and not utilised for other purposes. This is included in the creditors part of the Working Capital Cash Provision.

3. Determination of minimum cash levels to retain: Part 2: Balance Sheet Provisions and Reserves

The Accounting Policy of the Midvaal Local Municipality contains the following sections relating to provisions:

A provision is recognised when the economic entity has a present obligation (legal or constructive) as a result of a past event and it is probable (i.e. more likely than not) that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

The economic entity does not recognise a contingent liability or contingent asset. A contingent liability is disclosed unless the possibility of an outflow of resources embodying economic benefits is remote.

Provisions are reviewed annually and those estimated to be settled within the next twelve months are treated as current liabilities. All other provisions are treated as long term liabilities.

The Midvaal Local Municipality has the following provisions (accruals) that must be cash backed:

3.1 Leave Accrual

Liabilities for annual leave are recognised as they accrue to employees. The liability is based on the total accrued leave days at year end.

The leave accrual is cash backed.

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3.2 Landfill Rehabilitation Provision

The Landfill Rehabilitation Provision is created for the rehabilitation of the current operational sites at the future estimated time of closure.

The value of the Provision is based on the expected future cost to rehabilitate the various sites discounted back to the balance sheet date at the cost of capital. The municipality has an obligation to rehabilitate these landfill sites.

The Landfill Rehabilitation Provision must be cash backed at 75%.

3.3 Provision for post-retirement benefits

A policy has been adopted by Council on the provision of post-retirement medical benefits to qualifying members. Actuarial valuations are conducted on an annual basis by independent actuaries and this is raised as a provision.

The provision is cash backed.

3.3 Provision for long service awards

The municipality offers various types of long service awards to its employees. The provision is to recognise the present value of the obligation as at the reporting date.

The provision is cash backed.

4. Determination of minimum cash levels to retain: Part 3: Working Capital

Working capital is a financial metric which represents operating liquidity available to a business, organization, or other entity, including governmental entity. Along with fixed assets such as plant and equipment, working capital is considered a part of operating capital. Net working capital is calculated as current assets minus current

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liabilities. If current assets are less than current liabilities, an entity has a working capital deficiency, also called a working capital deficit.
In line with National Treasury recommendations, the difference between current creditors and current debtors must be retained in cash as working capital for purposes of cash management.

5. Determination of minimum cash levels to retain: Part 4: Liquidity Ratios

5.1 Liquidity ratio (also called current ratio)

This ratio expresses the current assets (debtors after provision has been made for non-payment, inventory, investments maturing in 4 – 12 months and cash and cash equivalents) as a ratio or percentage of current liabilities (creditors, unspent grant funding, amounts to be paid on long term loans within the next 12 months and short term provisions). This ratio should also be at least 1:1 but ideally greater than 1.2:1. The logic for this ratio is that an entity should be able to turn the current assets into cash within a 12 month period if required so that all of the liabilities due within the 12 months can be settled.

The ratio should always be a minimum of 1:1

5.2 Cost Coverage

A measure of a company's ability to meet its financial obligations. In broad terms, the higher the coverage ratio, the better the ability of the enterprise to fulfil its obligations to its lenders.

The ratio should always be a minimum of 1 month, in other words, the available cash should be enough to cover the municipality's cash expenditure for one month.

5.4 Number of day's cash

This indicator looks at, if no further income is received, for how long an entity will be able to sustain itself based on the current expenditure trends. This calculation is

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done using the approved budget as basis (eliminating all non-cash expenditure items) for a 365 day year. This ratio is similar to the cost coverage ratio, but it is stated in days and not months.

This ratio should always be a minimum of 30 days.

These liquidity indicators are should not be seen in isolation as a myriad of factors can impact on the ratios (which are stated at a specific date). There may be only 10 days of cash available on one day, whilst the next day grants may be transferred changing the days cash to 60. The opposite is also true – cash holdings can be reduced from the 60 days to 10 days within a day when interest and redemption payments are made or the monthly Eskom bill is settled.

Further factors that must be taken into account are:

- Long term borrowings and/or creditors: A municipality may have large cash balances whilst having long term borrowings and creditors. When comparing this with a municipality with lower cash balances, but also relatively lower borrowings and lower creditors, it may very well be found that the one with the lower cash balance is in a better financial position.
- Debtors: An entity may have a low cash balance, but a fairly significant debtors balance (which is collectable) which will change the cash position as soon as payment is received from the debtors.

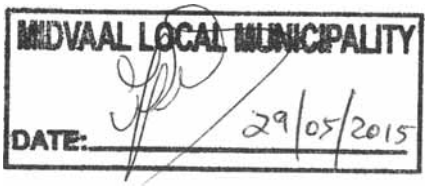
These and other factors make it necessary to not only look at a specific (or even a range of) ratio at a specific date, but to monitor the trends over a period of time. Excluding exceptions or specific interventions, the cash balance must increase on an on-going basis with at least the ruling inflation rate to ensure the financial position is sustained in real terms.

6. Implementation

The policy will be effective as from 1 July 2014.



ANNEXURE L



MIDVAAL
LOCAL MUNICIPALITY

INVESTMENT POLICY

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

INVESTMENT POLICY

1. Application and Scope

The Investment Policy is applicable to the Midvaal Local Municipality.

2. Objective of Policy

The objective of the policy is to ensure that all investments made by the Midvaal Local Municipality ("MLM") comply with the Investment Regulations issued by National Treasury in terms of the Municipal Finance Management Act. This Policy, as far as practically applicable, must be consistent with the Supply Chain Management Policy.

3. Legislative Framework

The legislative framework governing investment decisions are:

- Local Government Municipal Systems Act 32 of 2000 (as amended)
- Municipal Finance Management Act 56 of 2003
- Municipal Investment Regulations published under Government Gazette 27431 on 1 April 2005.
- Municipal Supply Chain Management Regulations published under Government Gazette 27636 on 30 May 2005.

3.1 Permitted Investments

The following are permitted investments in terms of the Government Gazette No. 27431:

"A municipality may invest funds only in any of the following:

Investment types as may be appropriate to the anticipated future need for the funds:

(a) Securities issued by the national government.
(b) Listed corporate bonds with an investment grade rating from a nationally or internationally recognised Credit Rating Agency.
(c) Deposits with banks registered in terms of the Banks Act, 1990 (Act No. 94 of 1990)

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(d) Deposits with the Public Investment Commissioners as contemplated by the Public Investment Commissioners Act, 1984 (Act No. 45 of 1984)

(e) Deposits with the Corporation for Public Deposits as contemplated by the Corporation for Public Deposits Act, 1984 (Act No. 46 of 1984).

(f) Banker's acceptance certificates or negotiable certificates of deposit of banks registered in terms of the Banks Act, 1990

(g) Guaranteed endowment policies with the intention of establishing a sinking fund Finance

(h) Repurchase agreements with banks registered in terms of the Banks Act, 1990

(i) Municipal bonds issued by a municipality; and

(j) Any other investment type as the Minister may identify by regulation in terms of section 168 of the Act, in consultation with the Financial Services Board."

3.2 Investments denominated in foreign currencies

MLM may make an investment only if the investment is denominated in Rand and is not indexed to, or affected by, fluctuations in the value of the Rand against any foreign currency.

4. Definitions

Short-term investments are defined as:

"Any cash or liquid securities owned by the MLM which have a maturity date, and/or callable date reasonably expected to be exercised, that is equal to or less than one year."

Long-term investments are defined as**:**

"Any cash or liquid securities owned by MLM which have a maturity date, and/or callable date reasonably expected to be exercised, that is greater than one year."

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5. Purpose and Objectives of Investments

5.1 Preservation and safety of investments

The probable safety of the investment must in the first instance be considered when making investments. Preservation of capital is accomplished through placement of funds with creditworthy institutions and through portfolio diversification.

5.2 Investment Diversification

Diversification is required to minimise potential losses on individual securities and to maximise the yield from a blend of financial products.

5.3 Liquidity

The investment portfolio shall remain sufficiently liquid to meet all reasonably anticipated operating requirements.

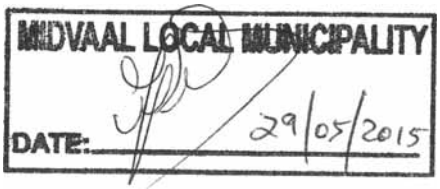
5.4 Return on investments

The investment portfolio shall be designed with the objective of attaining a maximum rate of return subject to the investment risk constraints and liquidity requirements of MLM.

6. Standards of Care

6.1 Prudence

The Municipal Manager, in accordance with this policy, must exercise due diligence in carrying out the investment function. The MLM has a responsibility to invest public Finance funds with great care and is accountable to the community in this regard. Investments must be made with such judgement and care, under the prevailing circumstances, as a person of prudence, discretion and intelligence would exercise in the management of that person's own affairs. Investments may not be for speculation but must be genuine investments.



6.2 Ethics and Conflicts of Interest

Officials responsible for the investment of funds must steer clear of outside interference, regardless of whether such interference comes from individual Councillors, agents or any other institution. The ethical standards as contained in the Municipal Supply Chain Management Policy are **"mutatis mutandis"** applicable to investment activities. Interest rates offered should never be divulged to another institution.

6.3 Payment of Commission

No commission or other award may be paid to an official or councillor of MLM or to a spouse or close family in respect of any investment made or referred by MLM. If an investee pays any commission or other reward to an external investment manager appointed by the MLM in respect of any investment made by MLM, both the investee and the investment manager must declare such payment to the council by way of a certificate disclosing full details of the payment.

7. Delegation of Authority

Authority to manage MLM's investment portfolio is delegated as follows:

The Municipal manager to invest any amount (after taking due cognisance of the liquidity requirements of MLM) of the short-term funds in terms of the provisions of the investment policy

The Bid Adjudication Committee or Municipal Manager to approve the investment of long-term funds in terms of the provisions of the Investment Policy and Municipal Supply Chain Management Regulations in accordance with the process as stipulated in the Supply Chain Management Policy.

8. Rating of Financial Institutions

MLM shall rely on the credit analysis of the financial institutions as obtained from external Credit Rating Agencies. The Municipal Manager shall be made aware of real or potential problems related to credit or credit rating issues and their impact on the investment portfolio by the recognised Credit Rating Agencies, as this information becomes available.

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9. Authorised Investments

All investments must be in the name of the MLM or one of the municipal entities.

10. Investment Limitations

10.1 General Investment Practice

10.1.1 Short-term investments

In order to obtain the greatest security for MLM's funds, short-term investments are not to be made with financial institutions with ratings lower than A1 / F1 as defined in the National Rating Definitions.

11. Investment Managers

Investment or Asset Fund Managers may be appointed to assist with the placing of investments, or to manage a portion of the investment portfolio in order to maximize interest earned without jeopardising liquidity. The appointment of these service providers must be done in accordance with the Supply Chain Management Policy. The conditions for their use including their liability in the event of non-compliance with this policy must be included in the bidding documentation specifying mandates that minimise risk and place the institutions on equal footing.

12. The Process of Investment of Funds

The process of investment of funds must in the first instance be made with the primary regard being to the probable safety of the investment in the second instance to the liquidity needs of MLM and lastly to the probable income derived from the investment. The investment of funds must be dealt with in accordance with the procedure for the calling of quotations and competitive bids as detailed in the Supply Chain Management Policy.



13. Safekeeping and Custody

The Chief Financial Officer shall establish and maintain an internal control structure designed to ensure the assets of the Metro are protected from loss, theft, or misuse. The controls will be to prevent losses of public funds from fraud, employee errors, misrepresentation by third parties, or imprudent actions by employees and officers of MLM. The controls will include, among others:

- Control of collusion
- Separation of functions
- Separation of transaction authority from accounting and record-keeping
- Custodial safekeeping
- Clear delegation of authority to subordinate staff members
- Specific limitations regarding security losses and remedial action
- Supervisory control of employee actions
- Minimising the number of authorised investment officials
- Effective data management and reporting system for investment activities
- Documentation of transactions and strategies.

14. Reporting

The Municipal Manager must, within 10 working days after the end of each month, submit to the Executive Mayor a report describing, in accordance with generally recognised accounting practice, the investment portfolio as at the end of the month. The above-mentioned report must set out the following:

- the market value of each investment as at the beginning of the reporting period;
- any changes to the investment portfolio during the reporting period;
- the market value of each investment as at the end of the reporting period; and
- fully accrued interest or yield for the reporting period.

A bank, insurance company or other Investment / Fund Managers which at the end of a financial year holds, or at any time during a financial year held, an investment for MLM, must:

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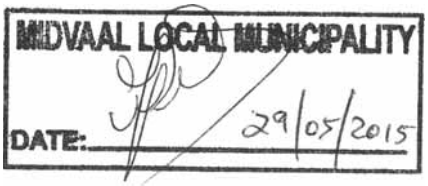
- within 30 days after the end of that financial year notify the Auditor General, in writing, of that investment, including the opening and closing balances of that investment in that financial year and;
- promptly disclose information regarding the investment when so requested by the National Treasury or the Auditor-General.

15. Policy Review

This policy will be reviewed annually by the Chief Financial Officer to ensure congruence with changing needs, technology, evolving regulatory standards with the MFMA, Investment regulations, and private sector best practices. The process to be followed for the annual revision of the policy will be via the committee system of Council as part of the annual Budget Process.



ANNEXURE M



MIDVAAL
LOCAL MUNICIPALITY

BORROWING POLICY

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

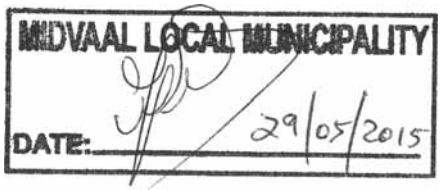
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ABBREVIATIONS

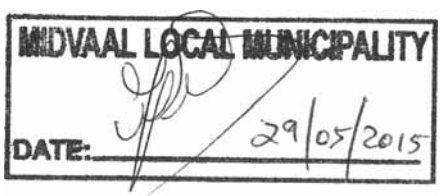
MLM	Midvaal Local Municipality
AO	Accounting Officer
ASB	Accounting Standards Board
CFO	Chief Financial Officer
CRR	Capital Replacement Reserve
GRAP	Generally Recognised Accounting Practise
IDP	Integrated Development Plan
MFMA	Municipal Finance Management Act
MSA	Municipal Systems Act
VAT	Value Added Tax
SDBIP	Service Delivery and Implementation Plan



1. PURPOSE OF THIS DOCUMENT

This policy sets outs the principles for determining the following:-

- The Municipality's borrowing requirements.
- Process to be followed when debt is incurred.



2. DEFINITIONS

In this Policy, unless the context otherwise indicates, a word or expression to which a meaning has been assigned in the Local Government: Municipal Finance Management Act, 2003 (Act No 56 of 2003), has the meaning so assigned, and:

"Accounting Officer" – means the Municipal Manager and vice versa;

"Act" – means the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003);

"Chief Financial Officer" – means an officer of the Municipality, designated by the Municipal Manager to be administratively in charge of the financial affairs of the municipality;

"Council" or "Municipality" – means the Municipal Council of Midvaal Local Municipality as referred to in Section 18 of the Municipal Structures Act;

"Creditor" – in relation to a municipality, means any person or service provider to whom money is owing by the Municipality;

"Debt" – means –

(a) a monetary liability of obligation created by a financing agreement, note, debenture, bond, overdraft or the issuance of municipal securities; or
(b) a contingent liability such as that created by guaranteeing a monetary liability or obligation of another.

"Delegatee" – means an official / person delegated to perform tasks on behalf of another person;

"Financial Statement" – means statements consisting of at least –

(a) a balance sheet (statement of financial position);
(b) an income statement (statement of financial performance);
(c) a cash-flow statement;
(d) any other statements that may be prescribed; and

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(e) any notes to these statements.

"Financial year" – means a year ending 30 June;

"Financing Agreement" means any long-term agreement, lease, installment purchase contract or hire purchase agreement under which the Municipality undertakes to pay the capital cost of property, plant or equipment over a period of time;

"Lender" – in relation to a municipality means a person or service provider who provides debt finance to a municipality;

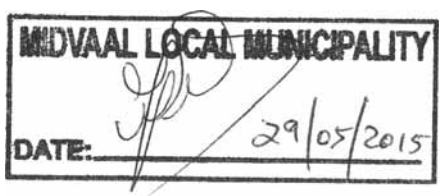
"Long Term Debt" – means debt which is repayable over a period exceeding 12 months;

"Municipal debt instrument" – means any note, bond, debenture or other evidence of indebtedness issued by a municipality, including virtual or electronic evidence of indebtedness intended to be used in raising debt;

"Security" – means a lien, pledge, mortgage, cession or other form of collateral intended to secure the interest of a creditor;

"Short Term Debt" – means a debt which is repayable over a period not exceeding 12 months.

In this document unless the context otherwise indicates, words and expressions denoting the singular shall include the plural and vice versa, words and expressions denoting the male sex shall include the female sex and vice versa and reference to a natural person shall include a legal person and vice versa.



3. BACKGROUND

The Local Government: Municipal Finance Management Act No 56 of 2003 (hereafter MFMA) section 18 requires that an annual budget may only be funded from:

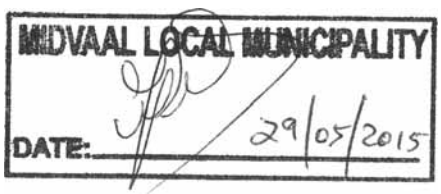
(a) Realistically anticipated revenues to be collected;

(b) Cash backed accumulated funds from previous years' surpluses not committed for other purposes; and

(c) Borrowed funds, but only for capital projects.

Section 19 of the MFMA also requires spending on a capital project may only be commenced once the funding sources have been considered, are available and have not been committed for other purposes. Furthermore, Chapter 6 of the MFMA 6 guides on the requirements of obtaining Short Term and Long Term Debt, Conditions to comply with when applying for Debt, Security, Disclosures and Municipal Guarantees.

The Local Government: Municipal Finance Management Act No 56 of 2003 Municipal Budget and Reporting Regulations, 2009 Section 8 requires that each Municipality should have a Borrowing Policy.



4. OBJECTIVES

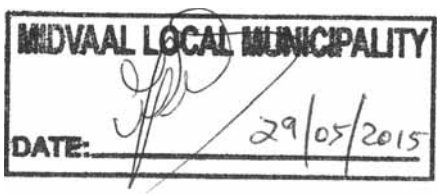
The objectives of the policy are as follows:

(a) To comply with the legislative requirements;
(b) Manage interest rate and credit risk exposure;
(c) Maintain debt within specified limits and ensure adequate provision for the repayment of debt;
(d) To ensure compliance with all Legislation and Council policy governing borrowing of funds.



5. APPROVAL AND EFFECTIVE DATE

The policy will be effective 1 July 2014.



6. POLICY AMENDMENT

The AO must–

(a) at least annually review the implementation of this Policy; and
(b) when the AO considers it necessary, submit proposals for the amendment of this Policy to the Council.

The review of this policy and any amendment should be made with due consideration and in conjunction with the annual review of the budget related policies as prescribed in the Municipal Budget and Reporting Regulations, 2008.



7. RELATIONSHIP WITH OTHER POLICIES

This policy needs to be read in conjunction with other relevant adopted policies of the municipality, including the following:

(a) Delegation of Powers;
(b) Accounting Policy;
(c) Cash Management and Investment Policy
(d) Long Term Financial Plan Policy;
(e) Budget Implementation and Monitoring Policy;



8. INTRODUCTION AND BACKGROUND

The Municipality may only incur debt in terms of the Municipal Finance Management Act, Act No. 56 of 2003. The Municipality may incur two types of debt, namely short-term and long-term debt.

8.1 A municipality may incur debt (short-term and long-term debt) only if:

8.1.1 The debt is denominated in Rand and is not indexed to, or affected by, fluctuations in the value of the Rand against any foreign currency; and

8.1.2 A council resolution is taken authorising the provision of security if security is to be provided by the municipality.

8.2 Short Term Debt

8.2.1 The Municipality may incur short-term debt only when necessary to bridge:

8.2.1.1 Shortfalls within a financial year during which the debt is incurred, in expectation of specific and realistically anticipated income to be received within that financial year; or

8.2.1.2 Capital needs within a financial year, to be repaid from specific funds to be received from enforceable allocations or long- term debt commitments.

8.2.3 A municipality may incur short-term debt only if:

8.2.3.1 A resolution of the municipal council, signed by the executive mayor, has approved the debt agreement; and

8.2.3.2 The AO has signed the agreement or other document which creates or acknowledges the debt.

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8.2.4 The Municipality:

8.2.4.1 Must pay off short-term debt within a financial year; and

8.2.4.2 May not renew or refinance its short-term debt.

8.2.5 A short term debt transaction may be:

8.2.5.1 approved individually; or

8.2.5.1.1 an agreement with a lender for short-term credit facility to be accessed as and when required, including a line of credit or bank overdraft facility, provided that:

(a) the credit limit must be specified in the resolution of the council;

(b) in terms of the agreement, including the credit limit, may be changed only by a resolution of the council; and

(c) if the council approves a credit facility that is limited to emergency use, the AO must notify the council in writing as soon as practical of the amount, duration and cost of any debt incurred in terms of such a credit facility, as well as options for repaying such debt.

8.2.6 No lender may willfully extend credit to a municipality for the purpose of renewing or refinancing short-term debt that must be paid off in terms of subsection 6.3(a).

8.2.7 If a lender willfully extends credit to a municipality in contravention of this policy, the municipality is not bound to repay the loan or interest on the loan.

8.2.8 This does not apply if the lender:

8.2.8.1 Relied in good faith on written representations of the municipality as to the purpose of the borrowing; and

8.2.8.2 Did not know and had no reason to believe that the borrowing was for the purpose of renewing or refinancing short-term debt.

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8.3 Long Term Debt

8.3.3 The Municipality may incur long-term debt for purposes of financing its long-term strategic objectives, as outlined in the Constitution of the Republic of South Africa, Act No. 108 of 1996, and Chapter 7 on Local Government, to:

8.3.3.1 Provide democratic and accountable government for local communities;
8.3.3.2 Ensure the provision of services to communities in a sustainable manner;
8.3.3.3 Promote social and economic development;
8.3.3.4 Promote a safe and healthy environment; and
8.3.3.5 Encourage the involvement of communities and community organizations in the matters of local government.

8.3.4 A municipality may incur long-term debt only if:

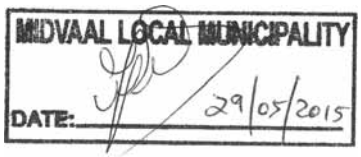
8.3.4.1 A resolution of the municipal council, signed by the executive mayor, has approved the debt agreement; and

8.3.4.2 The AO has signed the agreement or other document which creates or acknowledges the debt.

8.3.5 A municipality may incur long-term debt only if the AO of the municipality:

8.3.5.1 Has, in accordance with section 21A of the Municipal Systems Act:

- at least twenty one (21) days prior to the meeting the council at which approval for the debt is to be considered, made public an information statement setting out particulars of the proposed debt, including the amount of the proposed debt, the purposes for which the debt is to be incurred and particulars of any security to be provided; and
- invited the public, the National Treasury and the relevant provincial treasury to submit written comments or representations to the council in respect of the proposed debt; and



8.3.5.2 Has submitted a copy of the information statement to the municipal council at least twenty one (21) days prior to the meeting of the council, together with particulars of:

- the essential repayment terms, including the anticipated debt repayment schedule; and
- the anticipated total cost in connection with such debt over the repayment period.

8.3.6 Capital expenditure may include:

8.3.6.1 Financing costs, including:

- capitalised interest for a reasonable initial period;
- costs associated with security arrangements in accordance with section 48 of the Act;
- discounts and fees in connection with the financing;
- fees for legal, financial, advisory, trustee, credit rating and other services directly connected to the financing; and
- costs connected to the sale or placement of debt, and costs for printing and publication directly connected to the financing.

8.3.6.2 Costs of professional services directly related to the capital expenditure; and

8.3.6.3 Such other costs as may be prescribed.

8.3.7 A municipality may borrow money for the purpose of refinancing existing long-term debt, provided that:

8.3.7.1 The existing long-term debt was lawfully incurred;

8.3.7.2 The refinancing does not extend the term of the debt beyond the useful life of the property, plant or equipment for which the money was originally borrowed;

8.3.7.3 The net present value of projected future payments (including principal and interest payments) after refinancing is less than the net present value of projected future payments before refinancing; and



8.3.7.4 The discount rate used in projecting net present value, and any assumptions in connection with the calculations, must be reasonable and in accordance with criteria set out in a framework that may be prescribed.

8.3.8 A municipality's long-term debt must be consistent with its capital budget referred.

9. SECURITY

9.1 A municipality may by resolution of its council provide security for:

9.1.1 Any of its debt obligations; and

9.1.2 Contractual obligations of the municipality undertaken in connection with capital expenditure by the persons on property, plant or equipment to be used by the municipality or such other person for the purpose of achieving the objectives of local government in terms of section 152 of the Constitution.

9.2 A municipality may in terms of subsection (14.1) provide any appropriate security, including by:

9.2.1 Giving a lien on, or pledging, mortgaging, ceding or otherwise hypothecating, an asset or right, or giving any other form of collateral;

9.2.2 Undertaking to effect payment directly from money or sources that may become available and to authorise the lender or investor direct access to such sources to ensure payment of the secured debt or the performance of the secured obligations, but this form of security may not affect compliance with section 8(2);

9.2.3 Undertaking to deposit funds with the lender, investor or third party as security;

9.2.4 Agreeing to specific payment mechanisms or procedures to ensure exclusive or dedicated payment to lenders or investors, including revenue intercepts, payments into dedicated accounts or other payment mechanisms or procedures;

9.2.5 Ceding as security any category of revenue or rights to future revenue;

9.2.6 Undertaking to have disputes resolved through mediation, arbitration or other dispute resolution mechanisms;

9.2.7 Undertaking to retain revenues or specific municipal tariffs or other charges, fees or funds at a particular level or at a level sufficient to meet its financial obligations;

9.2.8 Undertaking to make provision in its budgets for the payment of its financial obligations, including capital and interest;

9.2.9 Agreeing to restrictions on debt that the municipality may incur in future until the secured debt is settled or the secured obligations are met; and

9.2.10 Agreeing to such other arrangements as the municipality may consider necessary and prudent.

9.3 A council resolution authorising the provision of security:

9.3.1 Must determine whether the asset or right with respect to which the security is provided, is necessary for providing the minimum level of basic municipal services; and

9.3.2 If so, must indicate the manner in which the availability of the asset or right for the provision of that minimum level of basic municipal services will be protected.

9.4 If the resolution has determined that the asset or right is necessary for providing the minimum level of basic municipal services, neither the party to whom the municipal security is provided, nor any successor or assignee of such party, may, in the event of a default by the municipality, deal with the asset or right in a manner that would preclude or impede the continuation of that minimum level of basic municipal services.

9.5 A determination in terms of subsection (14.3) that an asset or right is not necessary for providing the minimum level of basic municipal services is binding on the municipality until the secured debt has been paid in full or the secured obligations have been performed in full, as the case may be.

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10. DISCLOSURE

10.1 Any person involved in the borrowing of money by the municipality must, when interacting with a prospective lender or when preparing documentation for consideration by a prospective investor:

10.1.1 disclose all information in that person's possession or within that person's knowledge that may be material to the decision of that prospective lender or investor; and

10.1.2 take reasonable care to ensure the accuracy of any information disclosed.

10.2 Information to be provided should include:

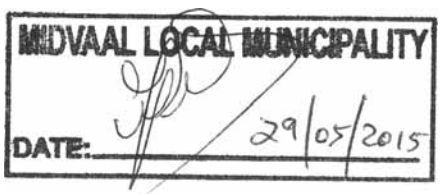
10.2.1 Audited financial statements for the preceding three (3) financial years with audited outcomes;

10.2.2 Approved annual budget;

10.2.3 The municipal integrated development plan;

10.2.4 Repayment schedules pertaining to existing short-term or long-term debt.

10.3 A lender or investor may rely on written representations of the municipality signed by the AO, if the lender or investor did not know and had no reason to believe that those representations were false or misleading.



11. MUNICIPAL GUARANTEES

11.1 A municipality may not issue any guarantee for any commitment or debt of any organ of state or person, except on the following condition:

11.1.1 The guarantee must be within limits specified in the municipality's approved budget.

11.2 Neither the national nor a provincial government may guarantee the debt of a municipality except to the extent that chapter 8 of the Public Finance Management Act provides for such guarantees.



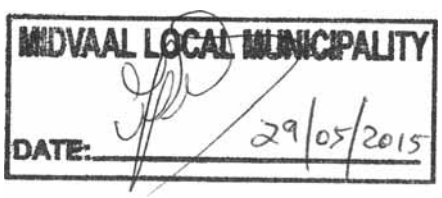
12. APPROVAL

12.1 Once Council approves the loan, the AO has to enter into an agreement with the recommended financial institution on behalf of Council. The Chief Financial Officer must ensure that the terms and conditions are as originally agreed before the Council is committed;

12.2 All municipal loan commitments must be recorded in a Loans Register reflecting at a minimum the:

12.2.1 Loan number;
12.2.2 Type of loan;
12.2.3 Financial institution;
12.2.4 Date issued;
12.2.5 Purpose of loan;
12.2.6 Loan period;
12.2.7 Interest rate;
12.2.8 Installments (capital and interest);
12.2.9 Due dates (quarterly / half-yearly / yearly);
12.2.10 Security (if any);
12.2.11 Final redemption date;
12.2.12 Opening balance at the beginning of the financial year;
12.2.13 Amounts received during the financial year;
12.2.14 Capital amounts redeemed during the financial year; and
12.2.15 Closing balance at the end of the financial year.

12.3 Sufficient provision must be made in the budget to depreciate assets linked to the loan.



13. DOCUMENTS TO BE KEPT ON RECORD

13.1 The following loan documentation and certificates, at a minimum, must be safeguarded at all times:

13.1.1 Loan agreements;
13.1.2 Any applicable security agreements;
13.1.3 Copy of annual loans register;
13.1.4 Signed copies of monthly reconciliations;
13.1.5 Copies of all repayments made;
13.1.6 Copies of amortization schedules;
13.1.7 Copies of quarterly National Treasury returns.

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ANNEXURE N



FUNDING AND RESERVES POLICY

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ABBREVIATIONS

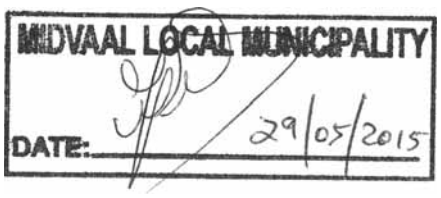
MLM	Midvaal Local Municipality
AO	Accounting Officer
ASB	Accounting Standards Board
CFO	Chief Financial Officer
CRR	Capital Replacement Reserve
GRAP	Generally Recognised Accounting Practise
IDP	Integrated Development Plan
MFMA	Municipal Finance Management Act
MSA	Municipal Systems Act
VAT	Value Added Tax
SDBIP	Service Delivery and Implementation Plan



1. PURPOSE OF THIS DOCUMENT

This policy sets outs the principles for determining the following:-

- Projected billings, collections and all direct revenues;
- The provision for revenue that will not be collected;
- The funds the Municipality can expect to receive from investments;
- The proceeds the Municipality can expect to receive from the transfer or disposal of assets;
- The funds to be set aside in reserves.



2. DEFINITIONS

In this Policy, unless the context otherwise indicates, a word or expression to which a meaning has been assigned in the Local Government: Municipal Finance Management Act, 2003 (Act No 56 of 2003), has the meaning so assigned, and:

"Accounting Officer" – means the Municipal Manager and vice versa;

"Act" – means the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003);

"Chief Financial Officer" – means an officer of the Municipality, designated by the Municipal Manager to be administratively in charge of the financial affairs of the municipality;

"Council" or "Municipality" – means the Municipal Council of Midvaal Local Municipality as referred to in Section 18 of the Municipal Structures Act;

"Creditor" – in relation to a municipality, means any person or service provider to whom money is owing by the Municipality;

"Debt" – means –

(a) a monetary liability of obligation created by a financing agreement, note, debenture, bond, overdraft or the issuance of municipal securities; or

(b) a contingent liability such as that created by guaranteeing a monetary liability or obligation of another.

"Delegatee" – means an official / person delegated to perform tasks on behalf of another person;

"Financial Statement" – means statements consisting of at least –

(a) a balance sheet (statement of financial position);

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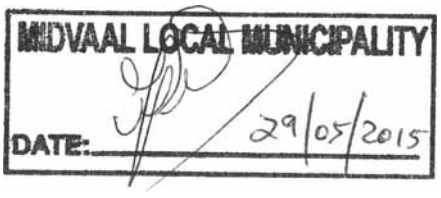
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(d) any other statements that may be prescribed; and

(e) any notes to these statements.

"Financial year" – means a year ending 30 June;

In this document unless the context otherwise indicates, words and expressions denoting the singular shall include the plural and vice versa, words and expressions denoting the male sex shall include the female sex and vice versa and reference to a natural person shall include a legal person and vice versa.



3. BACKGROUND

The Local Government: Municipal Finance Management Act No 56 of 2003 (*hereafter MFMA*) section 18 requires that an annual budget may only be funded from:

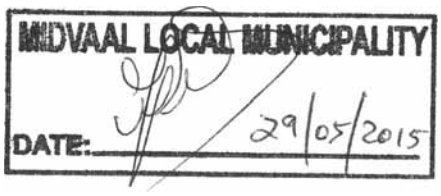
(a) Realistically anticipated revenues to be collected;

(b) Cash backed accumulated funds from previous years' surpluses not committed for other purposes; and

(c) Borrowed funds, but only for capital projects.

Section 19 of the MFMA also requires spending on a capital project may only be commenced once the funding sources have been considered, are available and have not been committed for other purposes. Furthermore, Chapter 6 of the MFMA 6 guides on the requirements of obtaining Short Term and Long Term Debt, Conditions to comply with when applying for Debt, Security, Disclosures and Municipal Guarantees.

The Local Government: Municipal Finance Management Act No 56 of 2003 Municipal Budget and Reporting Regulations, 2009 Section 8 requires that each Municipality should have a Funding and Reserves Policy.



4. OBJECTIVES

The objectives of the policy relating to funding and reserves are as follows:

(a) To comply with the legislative requirements;

(b) To ensure that the Municipality's Operating and Capital budgets are adequately funded;

(c) To ensure that the Municipality's provisions and reserves are maintained at the required levels, in order to mitigate unfunded liabilities in future financial years; and

(d) To achieve financial sustainability with acceptable levels of service delivery to the community.



5. APPROVAL AND EFFECTIVE DATE

The policy will be effective as from 1 July 2014.



6. POLICY AMENDMENT

The AO must–

(a) at least annually review the implementation of this Policy; and
(b) when the AO considers it necessary, submit proposals for the amendment of this Policy to the Council.

The review of this policy and any amendment should be made with due consideration and in conjunction with the annual review of the budget related policies as prescribed in the Municipal Budget and Reporting Regulations, 2008.



7. RELATIONSHIP WITH OTHER POLICIES

This policy needs to be read in conjunction with other relevant adopted policies of the municipality, including the following:

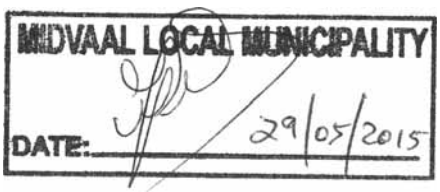
- Accounting Policy;
- Cash Management and Investment Policy
- Long Term Financial Plan Policy;



8. REFERENCES

The following references were observed in compiling this document:

- Municipal Finance Management Act, 2003
- Municipal Systems Act, 2000
- Municipal Structures Act, 1998
- Accounting Standards Board
- MFMA Circular 18 & 44
- MFMA Budget Circular 51
- Municipal Budget and Reporting Regulations, 2008
- Government Gazettes (30013 & 31021)
- Generally Recognised Accounting Practice



9. PRINCIPLES REGARDING THE FUNDING OF THE ANNUAL BUDGET

9.1 An annual budget may only be funded from:-

9.1.1 Realistically anticipated revenues to be collected;

9.1.2 Cash backed accumulated funds from previous years surpluses and reserves not committed for any other purpose; and

9.1.3 Borrowed funds but only for the capital budget.

9.2 Realistic anticipated revenue projections must take into account:-

9.2.1 Projected revenue for the current year based on collection levels to date; and

9.2.2 Actual revenue collected in previous financial years.

9.3 Spending on a capital project may only occur if:-

9.3.1 The money for the project, excluding the cost of feasibility studies, has been appropriated in the budget;

9.3.2 The project, including the total cost, has been approved by Council;

9.3.3 The sources of funding have been considered, are available and have not been committed for other purposes;

9.3.4 Council has considered:-

9.3.4.1 The projected cost covering all financial years until the project is operational; and

9.3.4.2 The future operations costs and revenue on the project, including municipal tax and tariff implications.

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10. FUNDING THE OPERATING BUDGET

10.1 The operating budget provides funding to departments for their medium term expenditure as planned.

10.1.1 The Municipality categorises services rendered to the community according to its revenue generating capabilities as follows:-

10.1.2 Trading services (services that generate predetermined surpluses that can be used to fund other services rendered by the Municipality);

10.1.3 Economic services (services that should at least break-even, but do not necessarily generate any surpluses to fund other services rendered by the Municipality);

10.1.4 Rates and General (services that are funded by property rates, government grants or surpluses generated by the trading services).

10.2 The operating budget is funded from the following main sources of revenue:-

10.2.1 Property rates;

10.2.2 Service charges;

10.2.3 Government grants and subsidies;

10.2.4 Other sundry revenue, such as fines, interest received etc; and

10.2.5 Cash backed accumulated surpluses from previous years not committed for any other purposes.

10.3 The following guiding principles apply when compiling the operating budget:-

10.3.1 The annual budget must be cash backed;

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10.3.2 Growth parameters must be realistic taking into account the current economic conditions;

10.3.3 Tariff adjustments must be realistic, taking into consideration affordability, bulk increases and future projected growth according to the approved Integrated Development Plan (IDP);

10.3.4 Revenue from government grants and subsidies must be in line with allocations gazetted in the Division of Revenue Act and Provincial Gazettes;

10.3.5 Revenue from public contributions, donations or any other grants may only be included in the budget if there are acceptable documentation that guarantees the funds such as:-

10.3.5.1 A signed service level agreement;
10.3.5.2 A contract or written confirmation; or
10.3.5.3 Any other legally binding document.

10.3.6 Property rates are levied according to the Municipal Property Rates Act and Property Rates Policy based on the market values. The budget is compiled using the latest approved Valuation Roll and any Supplementary Roll, consistent with current and past trends. Property rates tariffs and rebates are determined annually as part of the tariff setting process;

10.3.7 Property rates rebates, exemptions and reductions are budgeted either as revenue foregone or as a grant as per MFMA Budget Circular 51 depending on the conditions thereof;

10.3.8 Projected revenue from service charges must be realistic based on current and past trends with expected growth considering the current economic conditions. The following factors must be considered for each service:-

10.3.9 Metered services comprising of electricity and water:-

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10.3.9.1 The consumption trends for the previous financial years;

10.3.9.2 Envisaged water restrictions or load shedding when applicable; and

10.3.9.3 Actual revenue collected in previous financial years.

10.3.10 Refuse removal services:-

10.3.10.1 The actual number of erven receiving the service per category; and

10.3.10.2 Actual revenue collected in previous financial years.

10.3.11 Sewerage services:-

10.3.11.1 The actual number of erven receiving the service per category and the consumption trends per category; and

10.3.11.2 Actual revenue collected in previous financial years.

10.3.12 Rebates, exemptions or reductions for service charges are budgeted either as revenue foregone or as a grant as per MFMA Budget Circular 51 depending on the conditions thereof;

10.3.13 Other projected revenue is charged in terms of the approved sundry tariffs and fines considering the past trends and growth for each category.

10.3.14 Provision for revenue that will not be collected is made against the expenditure item debt impairment and is based on actual collection levels for the previous financial year and the latest projected annual non-payment rate.

10.3.15 Transfers from the accumulated surplus to fund operating expenditure will only be allowed for specific once-off projects and with no recurring operating expenditure resulting thereof.

10.3.16 Interest received from actual long-term and or short-term investments are based on the amount reasonably expected to be earned on cash amounts available during the year according to the expected interest rate trends.

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10.3.17 Depreciation charges are fully budgeted for according to the asset register and to limit the impact of the implementation of Asset Related GRAP Standards a transfer is made from the accumulated surplus.

10.3.18 A detailed salary budget is compiled on an annual basis. All funded positions are budgeted for in total and new and/or funded vacant positions are budgeted for nine (9) months only of the total package considering the time for the recruitment process.

10.3.19 To ensure the health of the municipal asset base, sufficient provision must be made for the maintenance of existing and infrastructure assets based on affordable levels as maintenance budgets are normally lower than the recommended levels. As a guiding principle repair and maintenance should constitute at least between 7% of total operating expenditure and should annually be increased incrementally until the required targets are achieved.

10.3.20 Individual expenditure line items are to be revised each year when compiling the budget to ensure proper control over operating expenditure. Increases for these line items must be linked to the average inflation rate and macro-economic indicators unless a signed agreement or contract stipulates otherwise.



11. FUNDING THE CAPITAL BUDGET

11.1 The municipality's objective is to maintain, through proper maintenance and replacement measures, existing levels of service and to improve and implement services which are neglected or non – existent. In order to achieve this objective the municipality must annually, within financial means, budget for the replacement of redundant assets as well as new assets. The capital budget provides funding for the Municipality's capital programme based on the needs and objectives as identified by the community through the Integrated Development Plan and provides for the eradication of infrastructural backlogs, renewal and upgrading of existing infrastructure, new developments and enlargement of bulk infrastructure. Provisions on the capital budget will be limited to availability of sources of funding and affordability. The main sources of funding for capital expenditure are:-

11.1.1 Cash backed accumulated surpluses;

11.1.2 Borrowings;

11.1.3 Government grants and subsidies;

11.1.4 Public donations and contributions; and

11.1.5 Operating revenue.

11.2 The following guiding principles apply when considering sources of funding for the capital budget:-

11.2.1 Government grants and subsidies:-

11.2.1.1 Only gazette allocations or transfers as reflected in the Division of Revenue Act or allocations as per Provincial Gazettes may be used to fund projects;

11.2.1.2 The conditions of the specific grant must be taken into consideration when allocated to a specific project; and

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11.2.1.3 Government grants and subsidies allocated to specific capital projects are provided for on the relevant department's operating budget to the extent that the conditions will be met during the financial year.

11.2.2 In the case of public contributions, donations and/or other grants, such capital projects may only be included in the annual budget if the funding is guaranteed by means of:-

11.2.2.1 A signed service level agreement;

11.2.2.2 A contract or written confirmation; and/or

11.2.2.3 Any other legally binding document.

11.2.3 Public donations, contributions and other grants are provided for on the relevant department's operating budget to the extent that the conditions will be met during the financial year.

11.2.4 The borrowing requirements as contained in the borrowing policy are used as a basis to determine the affordability of external loans over the Medium Term Revenue and Expenditure Framework. The ratios to be considered to take up new borrowings include:-

11.2.4.1 long-term debt to revenue (excluding grants) not to exceed 40%;

11.2.4.2 payment rate of above 90%;

11.2.4.3 percentage of capital charges to operating expenditure less than 15% (Interest and redemption).

11.2.5 Allocations to capital projects from cash backed accumulated surpluses will be based on the available funding for each ring-fenced reserve according to the conditions of each reserve as follows:-

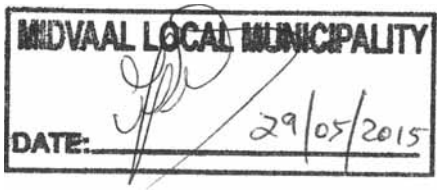
11.2.5.1 Capital projects of a smaller nature such as office equipment, furniture, plant and equipment etc. must be funded from own generated revenue from the operating budget for that specific year;

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11.2.5.2 Capital projects to upgrade bulk services will be allocated to the capital bulk contributions reserve for each service.

11.2.6 All capital projects have an effect on future operating budgets. The following cost factors should therefore be considered before approval:-

11.2.6.1 Additional personnel cost to staff new facilities once operational;
11.2.6.2 Additional contracted services, such as security, cleaning etc.
11.2.6.3 Additional general expenditure, such as services cost, stationery, telephones, material etc.
11.2.6.4 Additional other capital requirements to operate the facility, such as vehicles, plant and equipment, furniture and office equipment etc.
11.2.6.5 Additional costs to maintain the assets;
11.2.6.6 Additional interest and redemption in the case of borrowings;
11.2.6.7 Additional depreciation charges;
11.2.6.8 Additional revenue generation. The impact of expenditure items must be offset by additional revenue generated to determine the real impact on tariffs.



All Reserves are “ring fenced” as internal reserves within the accumulated surplus, except for provisions as allowed by the General Recognised Accounting Practices (GRAP).

The following ring fenced reserves exist:-

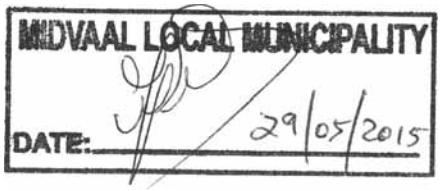


12. CAPITAL REPLACEMENT RESERVE

Funding for capital budgets of future financial years are generated through contributions from the operating budget. Once the Municipality has reached its maximum gearing ability no further borrowings can be taken up. This necessitates that the Municipality also invests in a capital replacement reserve. However, it must be cash backed.

This reserve once fully established will enable the Municipality to provide internal funding for its capital replacement and renewal programme. Other contributions to the capital replacement reserve through the operating budget may include interest received on investments.

This reserve must be cash backed at all times to ensure the availability of cash to fund the municipal capital programme.



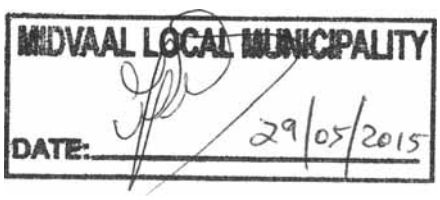
13. ASSET FAIR VALUE RESERVE

The Asset Fair Value Reserve is created through the transfer of the increase in the carrying value of Property, Plant and Equipment identified through the adoption of GRAP17. This is an accounting concept and the reserve does not represent a cash reserve in the true sense. The reserve cannot be utilised for any other purpose than the accumulation of the increase in carrying value, or offsetting of a decrease in carrying value of Property, Plant and Equipment. The reserve and accounting treatment thereof is governed by GRAP 17.



14. PUBLIC CONTRIBUTIONS RESERVE

Bulk contributions changed to developers in terms of Councils Bulk Contributions Policy are ring-fenced and must be kept in cash. The reserve can only be utilised for the funding of capital infrastructure and in accordance with Council's approved Capital Budget.



PROVISIONS

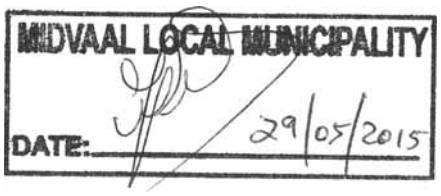
A provision is recognised when the municipality has a present obligation as a result of a past event and it is probable, more likely than not, that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Provisions are revised annually and those estimates to be settled within the next twelve (12) months are treated as current liabilities.

The municipality has the following provisions:

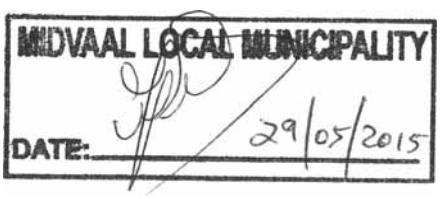
15. LEAVE PROVISION / ACCRUAL

Liabilities for annual leave are recognised as they accrue to employees. An annual provision is made from the operating budget to the leave provision.



16. LANDFILL REHABILITATION PROVISION

The landfill site rehabilitation provision is created for the current operational site at the future estimated time of closure. The value of the provision is based on the expected future cost to rehabilitate the landfill site. This provision must be cash backed to ensure availability of cash for rehabilitation on closure.



17. PROVISION FOR LONG SERVICE AWARDS

Municipal employees are awarded leave days according to years in service at year end. Due to the fact that not all long service leave balances are redeemed for cash. The provision is cash backed.

Long service awards can be encashed at the discretion of the Municipal Manager and will be subject to the cash flow position of Council.



18. PROVISION FOR POST EMPLOYMENT MEDICAL BENEFITS

The municipality provides retirement medical care benefits by subsidizing the medical aid contributions to retired employees and their legitimate spouses. The entitlement to retirement medical benefits is based on employees remaining in service up to retirement age and the completion of a minimum service period. The expected cost of these benefits is accrued over a period of employment.

The provision is cash backed.



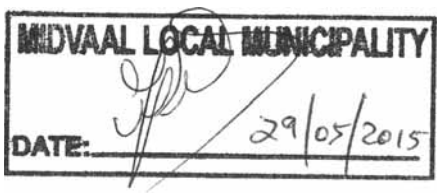
19. OTHER ITEMS TO BE CASH BACKED

The Cash Management Policy also specifies certain other items (in addition to fund and reserves) that must be cash backed.

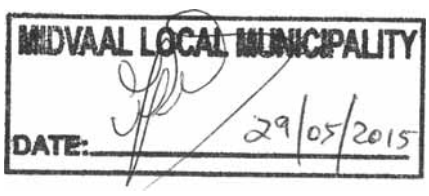


20. POLICY IMPLEMENTATION

This policy will effective as from 1 July 2014



ANNEXURE O





MUNICIPAL SUPPLY CHAIN MANAGEMENT

POLICY AND PROCEDURES

01 JULY 2015

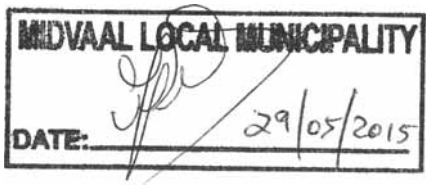


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CHAPTER 2

SUPPLY CHAIN MANAGEMENT SYSTEM

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1. DEFINITIONS

In this policy, unless the context otherwise indicates, a word or expression to which a meaning has been assigned in the Act has the same meaning as in the Act, and –

"Competitive bidding process" means a competitive bidding process referred to in Section 12.1 (1) (d) to (e) of this policy;

"Competitive bid" means a bid in terms of a competitive bidding process;

"CIDB" means Construction Industry Development Board Act, Act 38 of 2000;

"Final award", in relation to bids or quotations submitted for a contract, means the final decision on which bid or quote to accept;

"Formal written price quotation" means quotations referred to in Section 12.1 (1) (a) to (c) of this policy;

"In the service of the state" means to be –

(a) a member of –

(i) any municipal council;

(ii) any provincial legislature; or

(iii) the National Assembly or the National Council of Provinces;

(b) a member of the board of directors of any municipal entity;

(c) an official of any municipality or municipal entity;

(d) an employee of any national or provincial department, national or provincial public entity or constitutional institution within the meaning of Public Finance Management Act, 1999 (Act no. 1 of 1999);

(e) a member of the accounting authority or any national or provincial public entity; or

(f) an employee of Parliament or a provincial legislature;

"Long term contract" means a contract with a duration period exceeding one year;

"List of accredited prospective providers" means the list of accredited prospective providers which a Municipality must keep in terms of Section 14 of this policy;

"Database of restricted bidders" means the database of bidders restricted from doing business with a Municipality as set out in paragraph 53 of this policy as defined in Circulars 43, 46, 52 and 56 of National Treasury.

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"Other applicable legislation" means any other legislation applicable to the municipal Supply Chain Management, including but not limited to –

(a) the Preferential Procurement Policy Framework Act, 2000 (Act No. 5 of 2000), the PPPFA regulations and all amendments;

(b) The Broad Based Black Economic Empowerment Act, 2003 (Act No. 53 of 2003), the regulations and all amendments; and

(c) The Construction Industry Development Board Act, 2000 (Act No. 38 of 2000), the regulations and all amendments.

(d) The Prevention and Combating of of Corrupt Activities Act, 2004 (Act No. 12 of 2003), the regulations and all amendments.

(e) The Competition Act, 1998 (Act 89 of 1998), the regulations and all amendments.

"Petty Cash", means a small amount of cash kept on hand for incidental purchases of low value goods and services (i.e. postage, office suppliers, reimbursement out-of-pocket expenditures), which cannot be accommodated through other purchasing procedures. Petty cash may not be used for payroll payments, inventory, capital goods, entertainment expense, travel expenses and other personal obligations.

"Single source": refers to when the competition exist in the market, but from a selected few suppliers due to technical capabilities and abilities comply with the requirements of the municipality.

"Sole Supplier:" It refers in instances where there is no competition and only one service provider exist in the market, with sole distribution rights and/or patent rights or manufacturer.

"Strip & quote:" When the repairs and maintenance on our machines, vehicles are done by one supplier and/or strip-and-quote, for example a municipal vehicle enters the workshop that needs repairs, however to do the repairs, the vehicle has to be send to a supplier that determines what repairs 6 should be done.

"Treasury guidelines" means any guidelines on supply chain management issued by the Minister in terms of section 168 of the Act;

"The Act" means the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003);

"The Regulations" means the Local Government: Municipal Finance Management Act, 2003, Municipal Supply Chain Management Regulations published by Government Notice 868 of 2005 and all amendments;

"Written or verbal quotations" means quotations referred to in paragraph 12(1)(b) of this Policy.

"The Council" means the Midvaal Local Municipality abbreviated to MLM.

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CHAPTER 1

IMPLEMENTATION OF SUPPLY CHAIN MANAGEMENT POLICY

2. SUPPLY CHAIN MANAGEMENT POLICY

2.1 All officials and other role players in the supply chain management system of the Midvaal Local Municipality must implement this Policy in a way that –

(a) gives effect to –

- section 217 of the Constitution; and
- Part 1 of Chapter 11 and other applicable provisions of the Act;

(b) is fair, equitable, transparent, competitive and cost effective;

(c) complies with –

- the Regulations; and
- any minimum norms and standards that may be prescribed in terms of section 168 of the Act;

(d) is consistent with other applicable legislation;

(e) does not undermine the objective for uniformity in supply chain management systems between organs of state in all spheres; and

(f) is consistent with national economic policy concerning the promotion of investments and doing business with the public sector.

2.2 This Policy applies when the Midvaal Local Municipality –

(a) procures goods or services;
(b) disposes goods no longer needed;
(c) selects contractors to provide assistance in the provision of municipal services otherwise than in circumstances where Chapter 8 of the Municipal Systems Act applies; or
(d) selects external mechanisms referred to in section 80 (1) (b) of the Municipal Systems Act for the provision of municipal services in circumstances contemplated in section 83 of that Act.

2.3 This Policy, except where provided otherwise, does not apply in respect of the procurement of goods and services contemplated in section 110(2) of the Act, including:

(a) water from the Department of Water Affairs or a public entity, another municipality or a municipal entity; and

(b) electricity from Eskom or another public entity, another municipality or a municipal entity.

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3. AMENDMENT OF THE SUPPLY CHAIN MANAGEMENT POLICY

3.1 The accounting officer must –

(a) at least annually review the implementation of this Policy; and

(b) when the accounting officer considers it necessary, submit proposals for the amendment of this Policy to the **council**

3.2 If the accounting officer submits proposed amendments to the **council** that differ from the model policy issued by the National Treasury, the accounting officer must –

(a) ensure that such proposed amendments comply with the Regulations; and
(b) report any deviation from the model policy to the National Treasury and the relevant provincial treasury.

3.3 When amending this supply chain management policy the need for uniformity in supply chain practices, procedures and forms between organs of state in all spheres, particularly to promote accessibility of supply chain management systems for small businesses must be taken into account.

4. DELEGATION OF SUPPLY CHAIN MANAGEMENT POWERS AND DUTIES

4.1 The **council** hereby delegates all powers and duties to the accounting officer which are necessary to enable the accounting officer –

(a) to discharge the supply chain management responsibilities conferred on accounting officers in terms of –

- Chapter 8 or 10 of the Act; and
- this Policy;

(b) to maximise administrative and operational efficiency in the implementation of this Policy;

(c) to enforce reasonable cost-effective measures for the prevention of fraud, corruption, favouritism and unfair and irregular practices in the implementation of this Policy; and

(d) to comply with his or her responsibilities in terms of section 115 and other applicable provisions of the Act.

4.2 Sections 79 and 106 of the Act apply to the sub-delegation of powers and duties delegated to an accounting officer in terms of subparagraph (1).

4.3 The accounting officer may not sub-delegate any supply chain management powers or duties to a person who is not an official of the Midvaal Local Municipality or to a committee which is not exclusively composed of officials of the Midvaal Local Municipality;

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4.4 This paragraph may not be read as permitting an official to whom the power to make final awards has been delegated, to make a final award in a competitive bidding process otherwise than through the committee system provided for in paragraph 26 of this Policy.

5. SUB-DELEGATIONS

5.1 The accounting officer may in terms of section 79 or 106 of the Act sub-delegate any supply chain management powers and duties, including those delegated to the accounting officer in terms of this policy, but any such sub-delegation must be consistent with subparagraph (2) of this paragraph, paragraph 4 of this Policy as well as the Systems of Delegations.

5.2 The Municipal Manager hereby sub-delegates the following and gives power to make a final award -

5.2.1 above R10 million (VAT included) may not be sub-delegated and is thus to be awarded by the Accounting Officer only;

5.2.2 above R200 000-00 (VAT included), but not exceeding R10 million (VAT included), is hereby sub-delegated to –

(a) The bid adjudication committee consisting of the following Executive Directors or persons acting in their stead:

- Deputy Municipal Manager
- Executive Director: Financial Services
- Executive Director: Community Services
- Executive Director: Protection Services
- Executive Director: Engineering Services
- Executive Director: Development & Planning

5.2.3 not exceeding R200 000-00 (VAT inclusive) is hereby sub-delegated as follows –

(a) The Chief Financial Officer to approve acquisitions between R30 000 and R200 000 vat inclusive;

(b) The following is sub-delegated by the CFO to a manager directly accountable to the Chief Financial Officer:

(i) The Deputy Chief Financial Officer to approve acquisitions between R2 000 and R30 000 (vat inclusive);
(ii) The Director: Expenditure to approve acquisitions between R500 and R2 000 (vat inclusive);
(iii) The Assistant Director: Expenditure to approve acquisitions between R0 and R500 (vat inclusive).

5.3 The bid adjudication committee to which the power to make final awards has been sub-delegated in accordance with subparagraph (2) (b) must within five (5) days of the end of each month submit to the official referred to in subparagraph (4) a written report

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containing particulars of each final award made by such committee during that month, including:

- the amount of the award;
- the name of the person to whom the award was made; and
- the reason why the award was made to that person.

5.4 A written report referred to in subparagraph 3 must be submitted –

(a) to the accounting officer, in the case of an award by –

(ii) a bid adjudication committee; or

(b) to the chief financial officer or the senior manager responsible for the relevant bid, in the case of an award by –

(i) a manager referred to in subparagraph (2)(c)(ii); or

(ii) a bid adjudication committee.

5.5 Subparagraphs (3) and (4) of this policy do not apply to procurements out of petty cash.

5.6 This paragraph may not be interpreted as permitting an official to whom the power to make final awards has been sub-delegated, to make a final award in a competitive bidding process otherwise than through the committee system provided for in paragraph 26 of this Policy.

5.7 No supply chain management decision-making powers may be delegated to an advisor or consultant. Advisors and Consultants may attend bid specifications and bid evaluation committees in their professional capacity and limited to consultants appointed by council as principle agents, who were either involved with drafting of specifications and technical evaluation of bids under their supervision as per their appointment. Both Bid Specifications and Bid Evaluation Committees **do not** have decision-making or award powers only recommendation powers.

6. OVERSIGHT ROLE OF COUNCIL

6.1 The council reserves its right to maintain oversight over the implementation of this Policy.

6.2 For the purposes of such oversight the accounting officer of MLM must:

6.2.1 (a) Within 30 days of the end of each financial year, submit a report on the implementation of this Policy and the supply chain management policy of any municipal entity under the sole or shared control of MLM, to the council of the Midvaal Local Municipality; and

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(b) whenever there are serious and material problems in the implementation of this Policy, immediately submit a report **to the council**.

6.3 The accounting officer must, within 10 days of the end of each quarter, submit a report on the implementation of the supply chain management policy to the **mayor.**

6.4 The reports must be made public in accordance with section 21A of the Municipal Systems Act.

7. SUPPLY CHAIN MANAGEMENT UNIT

7.1 A supply chain management unit is hereby established to implement this Policy.

7.2 The supply chain management unit operates under the direct supervision of the Chief Financial Officer or an official to whom this duty has been delegated in terms of section 82 of the Act.

8. TRAINING OF SUPPLY CHAIN MANAGEMENT OFFICIALS

The training of officials involved in implementing this Policy should be in accordance with national Treasury: Local Government: Municipal Finance Management Act: Municipal Regulations on Minimum Competency Levels dated 15/06/2007 and any other Treasury guidelines on supply chain management training.

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CHAPTER 2

SUPPLY CHAIN MANAGEMENT SYSTEM

9. FORMAT OF SUPPLY CHAIN MANAGEMENT SYSTEM

This Policy provides systems for –

(i) demand management;

(ii) acquisition management;

(ii) logistics management;

(iv) disposal management;

(v) risk management; and

(vi) performance management.

PART 1: DEMAND MANAGEMENT

10. SYSTEM OF DEMAND MANAGEMENT

The accounting officer must establish and implement an appropriate demand management system in order to ensure that the resources required by the **Midvaal Local Municipality** support its operational commitments and its strategic goals outlined in the Integrated Development Plan.

10.1 The demand management system must –

(a) include timely planning and management processes to ensure that all goods and services required by the **Midvaal Local Municipality** are quantified, budgeted for and timely and effectively delivered at the right locations and at the critical delivery dates, and are of the appropriate quality and quantity at a fair cost;

(b) take into account any benefits of economies of scale that may be derived in the case of acquisitions of a repetitive nature (such as long term contracts); and

(c) provide for the compilation of the required specifications to ensure that its needs are met;

(d) take into account past spending analysis;

(e) undertake appropriate industry analysis and research to ensure that innovations and technological benefits are maximised to the extent appropriate and within the available resources.

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10.2 Request to proceed with the supply chain process:

The end user to submit the fully completed and signed request for bid process to the SCM unit to proceed with the relevant supply chain process to procure the required goods and services.

The specifications must be compiled as follows:

- Background why and how the goods and/or services required will be utilised (e.g. service delivery, legal compliancy, etc);
- Cost estimate of goods and services required;
- Budget and funding sources be confirmed;
- Proposed cash flow expenditure over the term of contract;
- Technical requirements including methodology, scope of works, unit of measures and minimum requirements;
- EPWP requirements where applicable;
- Local content where applicable.

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PART 2: ACQUISITION MANAGEMENT

11. SYSTEM OF ACQUISITION MANAGEMENT

11.1 The accounting officer must implement the system of acquisition management set out in this Part in order to ensure –

(a) that goods and services are procured by the **Midvaal Local Municipality** in accordance with authorised processes only;

(b) that expenditure on goods and services is incurred in terms of an approved budget in terms of section 15 of the Act;

(c) that the threshold values for the different procurement processes are complied with;

(d) that bid documentation, evaluation and adjudication criteria, and general conditions of a contract, are in accordance with any applicable legislation; and

(e) that any Treasury guidelines (as per the circulars issued) on acquisition management are properly taken into account.

11.2 When procuring goods or services contemplated in section 110(2) of the Act, the accounting officer must make public on the website the fact that such goods or services are procured otherwise than through the **Midvaal Local Municipality**'s supply chain management system, including –

(a) the kind of goods or services; and

(b) the name of the supplier.

12. RANGE OF PROCUREMENT PROCESSES

12.1 Goods and services may only be procured by way of –

(a) One written quotation/invoice for petty cash purchases, up to a transaction value of R500-00 (vat inclusive) per case. A valid tax invoice or cash slip must be handed in within 2 (two) days.

(b) One written quotation for procurement of a transaction value over R500-01 up to R2 000-00 (vat inclusive);

(c) 3 written quotations for procurement of a transaction value over R2 000-01 up to R30 000-00 (vat inclusive);

(d) Competitive 7 – day bidding process for procurement of a transaction value over R30 000-01 up to R200 000-00 (vat inclusive); and

(e) a formal competitive bidding process for–

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- procurement above a transaction value of R200 000-01 (VAT included); and
- the procurement of long term contracts.

12.2 The accounting officer may, in writing-

(a) Lower, but not increase, the different threshold values specified in subparagraph (12.1); or

(b) Direct that –

11.2 written or verbal quotations be obtained for any specific procurement of a transaction value lower than R2 000;

11.3 formal written price quotations be obtained for any specific procurement of a transaction value lower than R30 000; or

(iii) a competitive bidding process be followed for any specific procurement of a transaction value lower than R200 000.

12.3 The following threshold values for procurement of purchases between r0-01 to r200 000-00 is hereby adopted by midvaal local municipality and is to be adhered to at all times:

Purchases for amounts between R0-01 and R500-00 (per request)

A petty cash voucher is completed and authorised by the HOD/delegate and CFO/delegate. A valid tax invoice or cash slip must be handed in within 2 days to prevent money from being deducted from salary.

Purchases for amounts between R500-01 and R2 000-00

A minimum of 1 written quote is required. Official general requisitions are to be authorized by the HOD/delegate and CFO/delegate. An order is placed against written confirmation from the selected supplier by the SCMU.

Purchases for amounts between R2 000-01 and R30 000-00

Three written quotes will be required. Official general requisitions are to be authorized by the HOD/delegate and CFO/delegate. An order is placed against written confirmation from the selected supplier by the SCMU.

Purchases for amounts between R30 000-01 and R200 000-00

The SCM Unit must ensure that the competitive 7-day bid process is followed in accordance with the Preferential Procurement Policy Framework Act 5 of 2000, its regulations and amendments for purchases in this range as well as the CIDB regulations where required. An invite to quote for goods and services is placed on the website and notice boards for 7 days.

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Detailed specifications need to be signed off by the HOD of the respective end-user department.

The submitted bids will be commercially evaluated on receipt thereof by the SCM unit. The relevant end user department/PMU are invited for the technical perusal and inspection (where required) in collaboration with other departments (where applicable).

The informal evaluation committee will make a recommendation to the CFO for final approval.

Purchases for amounts above R200 000-01

The formal bid process must be followed in accordance with the Preferential Procurement Policy Framework Act 5 of 2000, its regulations and its amendments as well as the CIDB regulations where required.

Detailed specifications need to be signed off by the HOD of the respective end-user department.

The submitted bids will be commercially evaluated on receipt thereof by the SCM unit. The relevant end user department/PMU are invited for the technical perusal and inspection (where required) in collaboration with other departments (where applicable).

A recommendation is formalised at the bid evaluation meeting and SCM will table the agenda report to the Bid Adjudication Committee for approval.

12.4 Sundry payments

The following line items are not required to be procured through the SCM process.

The end user to complete and submit the sundry documents with the original invoice to the SCM unit to check for legal compliancy:

- Audit fees;
- Bursaries and student practical work;
- Statutory payments;
- License fees;
- Postage;
- Entertainment;
- Membership fees;
- Telecommunications (Telkom);
- Randwater;
- Eskom.

NB. Even though the abovementioned services do not follow formal bid process, a Service Level Agreement or contract must be in place for each service mentioned (where applicable).

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- Fixed term service contracts appointed through the formal bid process where it is difficult to identify beforehand what the total quantity of work will be done on sundry payments (e.g. maintenance of tarred roads, vacuum tank services, maintenance of sewer pipelines, etc.) clearly marked with the bid number.

- Purchases less than R2 000-00 (vat inclusive) for emergency situations may be sourced directly from vendors listed on Midvaal's accredited data list and paid by Sundry payment with the approval of the HOD and CFO/Director: Expenditure.

All other fixed contracts and items not on contract must follow the relevant SCM processes and systems.

No orders will be amended to include extra work not authorised through the correct processes and therefore the orders will not be cancelled to accommodate such work or payments.

Any additional work/services must be requested through the correct SCM process for approval.

12.5 Splitting of works/services

NB! Goods or services may not deliberately be split into parts or items of a lesser value merely to avoid complying with the requirements of the policy. When determining transaction values, a requirement for goods or services consisting of different parts or items must, as far as possible, be treated and dealt with as a single transaction.

12.6 Emergency/after hour services

Any works or services procured after hours or during an emergency situation as defined in the MFMA, will be considered subject to the approval of the procurement in terms of section 36 of the MFMA Supply Chain Management Regulations. The following to be attached:

- The original tax invoice
- The fully completed and signed ex post facto forms.

12.7 Certificate of fitness (cof) and strip & quotes on plant and equipment (including electrical equipment) for repairs and maintenance:

The mechanical workshop and or other departmental representative authorised in writing by the Accounting Officer, may rotate COF and strip and quotes on vehicle, plant and equipment for repairs and maintenance jobs amongst the accredited service providers listed on the data base using the rotation basis. The SCM unit can be contacted directly to access the rotation register that is maintained on a continuous basis.

The mechanical workshop and or other departmental representative authorised in writing by the Accounting Officer, may source the quotations and request an order following the SCM process for approval by the relevant HOD. The representatives are responsible to collect the order from Finance and give directly to the company for the repairs and maintenance.

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The invoices will be signed off after inspection of the repairs and maintenance to vehicles, plant and equipment by the MLM representatives and relevant HOD.

12.8 Contract management and performance management systems (PMS)

The Accounting Officer hereby delegates all signing of contracts to the Deputy Municipal Manager and should he/she not be available to sign the contracts, the Accounting Officer will sign. Contract and project management, acceptance/notification letters and PMS must be implemented by the relevant end user department to conform to procurement process in collaboration with the PM Unit and to comply with Section 116 of the MFMA, Act 56 of 2003.

All PMS documents need to be completed and signed in full upon appointment. The PMS must be monitored on the monthly/quarterly basis as set out in the PMS document. Any deviations or non-compliance issues needs to be addressed as set out in the general conditions of contract, special conditions of contract and Section 53 of this policy.

Any deviating suppliers must promptly be reported to the SCM Unit to investigate probable cause to restrict the defaulting bidder to National Treasury.

12.9 EPWP requirements for labour intensive projects

Midvaal LM supports labour intensive construction and other services relating to where physical labour is required. All service providers will be required to maximize the use of local unemployed labour on projects or when supplying or delivering services to MLM. All relevant questionnaires and reports are to be completed in full and submitted as part of the bid documents.

13. GENERAL PRECONDITIONS FOR CONSIDERATION OF WRITTEN QUOTATIONS OR BIDS

A written quotation or bid may not be considered unless the provider who submitted the quotation or bid –

(a) has furnished the provider's –

(i) full name;
(ii) identification number or company or other registration number; and
(iii) tax reference number and VAT registration number, if any;

(b) has authorised the Midvaal Local Municipality to confirm with the South African Revenue Services that the provider's tax matters are in order; and

(c) has indicated –

(i) whether he or she is in the service of the state, or has been in the service of the state in the previous twelve months;

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(ii) if the provider is not a natural person, whether any of its directors, managers, principal shareholders or stakeholder is in the service of the state, or has been in the service of the state in the previous twelve months;

(iii) whether a spouse, child or parent of the provider or of a director, manager, shareholder or stakeholder referred to in subparagraph (ii) is in the service of the state, or has been in the service of the state in the previous twelve months; and

(iv) that the bidders rates and taxes are not outstanding longer than 90 days.

(d) Has submitted a valid B-BBEE status level certificate indicating their Broad-Based Black Economic Empowerment level as set out in the Preferential Procurement Regulations (2011). Certificates will only be accepted if issued by an accredited verification agency as accredited by SANAS, IRBA and Accounting Officers as contemplated in Section 60(4) of the Close Corporations Act.

14. LISTS OF ACCREDITED PROSPECTIVE PROVIDERS

14.1 The accounting officer must –

(a) keep a list of accredited prospective providers of goods and services that must be used for the procurement requirements through written or verbal quotations and formal written price quotations; and

(b) at least once a year through newspapers commonly circulating locally, the website and any other appropriate ways, invite prospective providers of goods or services to apply for evaluation and listing as accredited prospective providers;

(c) specify the listing criteria for accredited prospective providers;

(d) disallow the listing of any prospective provider whose name appears on the National Treasury's database as a person prohibited from doing business with the public sector;

(e) The Municipal Supply Chain Management Regulation 38(1)(c) requires a supply chain management policy to provide measures for combating abuse of the supply chain management system, and must enable the accounting officer to check the National Treasury's database prior to awarding any contract.

This is to ensure that no contract is entered into with a bidder, or any of its directors, listed as a company or person prohibited from doing business with the public sector. This list is also known as the *Database of Restricted Suppliers*.

To this end, a central *Database of Restricted Suppliers* has been established containing details of companies or persons that have been restricted from doing business with the public sector if the company or person obtained preferences fraudulently or failed to perform on a contract.

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14.2 The vendor list must be updated at least quarterly to include any additional prospective providers and any new commodities or types of services. Prospective providers must be allowed to submit applications for listing at any time.

14.3 The vendor list must be compiled per commodity and per type of service.

14.4 Any vendor who has been awarded a contract must submit tax clearance certificates, rates and taxes accounts and invoices in the company's name as per the signed contract. Should any company become liquidated or members/owners become insolvent, the contract will be cancelled with that company and a new tender process will be followed.

14.5 Checking the Database of Restricted Suppliers

The Accounting Officer is required to verify the status of the recommended bidders [including their director(s)/owner(s)/trustee(s)] by checking the Database of Restricted Suppliers in order to ensure that no recommended bidders or any of their directors/owners/trustees are listed as companies or persons prohibited from doing business with the public sector, prior to awarding a contract - accessible on www.treasury.gov.za (home page/"database of Restricted Suppliers").

This includes contracts emanating from written price quotations in excess of R10 000, competitive bids and limited bids).

In addition, the Accounting Officer is empowered to restrict companies or persons from doing business with the public sector for a period not exceeding 10 years if such companies or persons have obtained preferences fraudulently or failed to perform on a contract based on the specified goals. The procedures to be followed when contemplating and imposing such restrictions are contained in MFMA Circulars 43, 46, 52 and 56 - available on the National Treasury website. Any restriction imposed by an Accounting Officer must be forwarded to the National Treasury for loading onto the central *Database of Restricted Suppliers*.

15. PETTY CASH PURCHASES (R0-01 TO R500-00)

15.1 The conditions for the procurement of goods by means of petty cash purchases referred to in paragraph 12 (1) (a) of this Policy, are as follows –

(a) The Accounting Officer hereby delegates the responsibility to the Executive Director: Financial Services to issue petty cash to the various departments.

(b) Petty cash requests not exceeding R500-00 vat included, per transaction may be issued by the approved officials.

(c) Petty cash purchases are restricted to emergency cases where the necessity is required within 1 day to a maximum of R500-00 vat inclusive that could not have been foreseen.

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(d) A monthly reconciliation report must be prepared, including –

(i) the total amount of petty cash purchases for that month; and

(ii) receipts and appropriate documents for each purchase.

16. WRITTEN OR VERBAL QUOTATIONS (R500-01 TO R2 000-00)

16.1 The conditions for the procurement of goods or services through written quotations are as follows *(read with section 12.3 of this policy):*

(a) One quotation must be obtained preferably from, but not limited to, providers whose names appear on the list of accredited prospective providers of the Midvaal Local Municipality provided that if quotations are obtained from providers who are not listed, such providers must meet the listing criteria set out in paragraph 14(1)(c) and (d) of this Policy;

(b) the accounting officer/delegate must record the names of the potential providers requested to provide such quotations with their quoted prices; and

(c) if a quotation was submitted verbally, the order may be placed only against written confirmation by the selected provider.

17. FORMAL WRITTEN PRICE QUOTATIONS (R2 000-01 TO R30 000-00)

17.1 The conditions for the procurement of goods or services through formal written price quotations are as follows*:*

(a) quotations must be obtained in writing from at least three different providers whose names appear on the list of accredited prospective providers of the Midvaal Local Municipality;

(b) quotations may be obtained from providers who are not listed, provided that such providers meet the listing criteria set out in paragraph 14(1)(b) and (c) of this Policy;

(c) if it is not possible to obtain at least three quotations, the reasons must be recorded and approved by the chief financial officer or an official designated by the chief financial officer, and

(d) the accounting officer must record the names of the potential providers and their written quotations.

17.2 A designated official referred to in subparagraph (1) (c) must within three days of the end of each month report to the chief financial officer on any approvals given during that month by that official in terms of that subparagraph.

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18. PROCEDURES FOR PROCURING GOODS OR SERVICES THROUGH FORMAL WRITTEN PRICE QUOTATIONS (R30 000-01 TO R200 000-00)

18.1 The procedure for the procurement of goods or services through formal written price quotations is as follows:

(a) When using the list of accredited prospective providers the accounting officer must promote on-going competition amongst providers by inviting providers to submit quotations on a rotation basis;

(b) all requirements in excess of R30 000-01 (VAT included) that are to be procured by means of competitive 7-day bidding process must, in addition to the requirements of paragraph 17, be advertised for at least seven days on the website and an official notice board of the Midvaal Local Municipality;

(c) Offers received must be evaluated on a comparative basis taking into account unconditional discounts;

(d) the accounting officer or chief financial officer must on a monthly basis be notified in writing of all written or verbal quotations and formal written price quotations accepted by an official acting in terms of a sub-delegation;

(e) Offers below R30 000-00 (VAT included) must be awarded based on compliance to specifications and conditions of contract, ability and capability to deliver the goods and services and lowest price;

(f) Acceptable offers, which are subject to the preference points system (PPPFA and associated regulations), must be awarded to the bidder who scored the highest points;

(g) Record of approved specifications, minutes of the evaluation committees and approval memos must be kept on file for audit purposes.

19. COMPETITIVE BIDS (ABOVE R200 000-01)

19.1 Goods or services above a transaction value of R200 000-01 (VAT included) and long term contracts may only be procured through a competitive bidding process, subject to paragraph 11(2) of this Policy.

19.2 No requirement for goods or services above an estimated transaction value of R200 000-01 (VAT included), may deliberately be split into parts or items of lesser value merely for the sake of procuring the goods or services otherwise than through a competitive bidding process.

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20. PROCESS FOR COMPETITIVE BIDDING

20.1 The procedures for the following stages of a competitive bidding process are as follows:

(a) Compilation of bidding documentation;

(b) Public invitation of bids;

(c) Site meetings or briefing sessions;

(d) Handling of bids submitted in response to public invitation;

(e) Evaluation of bids;

(f) Award of contracts;

(g) Administration of contracts

(i) After approval of a bid, the accounting officer and the bidder must enter into a written agreement.

(h) Proper record keeping

(i) Original / legal copies of written contracts agreements should be kept in a secure place for reference purposes.

21. BID DOCUMENTATION FOR COMPETITIVE BIDS

21.1 The criteria to which bid documentation for a competitive bidding process must comply, must:

(a) take into account –

(i) the general conditions of contract and any special conditions of contract, if specified;
(ii) any Treasury guidelines on bid documentation; and

(iii) the requirements of the Construction Industry Development Board, in the case of a bid relating to construction, upgrading or refurbishment of buildings or infrastructure;

(b) include the BEE levels as contemplated in the Preferential Procurement Policy Framework Act, Regulations and evaluation and adjudication criteria, including any criteria required by other applicable legislation;

(c) compel bidders to declare any conflict of interest they may have in the transaction for which the bid is submitted;

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(d) if the value of the transaction is expected to exceed R10 million (VAT included), require bidders to furnish–

(i) if the bidder is required by law to prepare annual financial statements for auditing, their audited annual financial statements –

- for the past three years; or
- since their establishment if established during the past three years;

(ii) a certificate signed by the bidder certifying that the bidder has no undisputed commitments for municipal services towards a municipality or other service provider in respect of which payment is overdue for more than 30 days;

(iii) particulars of any contracts awarded to the bidder by an organ of state during the past five years, including particulars of any material non-compliance or dispute concerning the execution of such contract;

(iv) a statement indicating whether any portion of the goods or services are expected to be sourced from outside the Republic, and, if so, what portion and whether any portion of payment from the municipality or municipal entity is expected to be transferred out of the Republic; and

(e) stipulate that disputes must be settled by means of mutual consultation, mediation (with or without legal representation), or, when unsuccessful, in a South African court of law.

22. PUBLIC INVITATION FOR COMPETITIVE BIDS

22.1 The procedure for the invitation of competitive bids, is as follows:

(a) Any invitation to prospective providers to submit bids must be by means of a public advertisement in newspapers commonly circulating locally, the website of the municipality or any other appropriate ways and

(b) the information contained in a public advertisement, must include –

- the closure date for the submission of bids, which may not be less than 30 days in the case of transactions over R10 million (VAT included), or which are of a long term nature, or 14 days in any other case, from the date on which the advertisement is placed in a newspaper, subject to subparagraph (2) of this policy;

- a statement that bids may only be submitted on the bid documentation provided by the Midvaal Local Municipality and be completed in hand writing. Bid documents may not be re-typed and no bids with correction fluid will be accepted. Any corrections are to be crossed out and initialled. Non-initialled corrections will render the bid invalid; and

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- date, time and venue of any proposed site meetings or briefing sessions are applicable. All briefing/site meetings are compulsory in MLM to ensure clarity and that all bidders are treated fair and equal. As these are compulsory site inspections, no bids will be accepted if the contractor (who is considered to be a technical representative) has not attended this session and documents will only be accepted from contractors whose names appear on the attendance register.

22.2 The accounting officer may determine a closure date for the submission of bids which is less than the 30 or 14 days requirement, but only if such shorter period can be justified on the grounds of urgency or emergency or any exceptional case where it is impractical or impossible to follow the official procurement process.

22.3 Bids submitted must be sealed and marked clearly with the bid number and description.

22.4 Where bids are requested in electronic format, such bids must be supplemented by sealed hard copies.

22.5 Procedure for competitive bids

Efficient planning will facilitate the development of appropriate documentation. Bid requests (specifications) should be as clear and concise as possible and avoid imposing unnecessary cost and effort on respondents. Persons with specialised insight to the proposed service of items may assist with the drafting of the specifications to ensure effective purchasing. These persons may not submit a bid for these works.

Well-prepared bidding documentation gives suppliers the opportunity to prepare appropriately responsive proposals or bids, thereby ensuring that the needs of the **Midvaal Local Municipality** are adequately catered for. The Supply Chain Management Unit in collaboration with the relevant HOD has the responsibility of ensuring that the bidding documentation is of superior quality.

Advertisement and bid documents are drawn up according to the set criteria and specifications in accordance with the General Conditions of Contract and guidelines issued by National Treasury by the Bidding Unit. The specifications are presented to the Bid Specifications Committee for approval prior to placement of ad. Approved contracts of approved bids are managed by the end user and Head of that department in collaboration with the Performance, Systems Management Co-ordinator.

For the construction industry, documents are set up in accordance with prescripts issued by the Construction Industry Development Board Act 38 of 2000.

All bidders **must** declare any conflict of interest.

22.6 **The following procedure will apply:**

22.6.1 An invitation to bid is placed on the website and in the relevant media to be indicated by the Head of Departments submitted to the SMU unit on the

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designated form. The SCM unit will submit the quotations to the relevant HOD to sign off the quotations and proof documents. The original signed documents must reach the SCM unit timeously to ensure that the ad is placed in time.

22.6.2 The ad should reach the SCM unit by close of office on Monday afternoons as the ads are forwarded to the media companies on Tuesdays for the quotes and approvals.

22.6.3 The ads will run for one day of the week in the selected media. Depending on the nature of the bid, a min period of two weeks (14 consecutive days) will be given for issuing and completion of bid documents by interested bidders.

22.6.4 A bid document fee is payable at the rates and taxes hall - finance during office hours Mon to Friday – 07:30 to 15:00. No fees are payable if the documents are downloaded from the website or e-mailed. All receipts are kept on file at the SCM Unit until each bid process is complete and filed on the tender files.

22.6.5 On closing date of bids a minimum of two representative needs to be present at the opening of bids whereof one must be a SCM official.

22.6.6 The closing date and time is final and no late bids will be accepted. Due to the size of bid documents and original documents needed, no faxed or e-mailed bids will be accepted. All bids must be placed in a sealed envelope clearly marked with MN (municipal notice number), bid number and bid description as indicated on the documents, in the tender box situated on the ground floor of Block “A” and is generally open from Mondays to Friday 07:30 to 16:00.

22.6.7 Each bid is opened in public and recorded in a register. The bid price and details are read out on request. An attendance register is signed by all present. Each bid is date stamped and signed by the Midvaal officials.

22.6.8 All documents and registers are taken by the SCM unit to do a commercial evaluation (tax clearance certificates, vat registration, PPPFA regulations, MFMA SCM regulations, etc).

22.6.9 The commercial capturing must take the following into account:

(a) who is not registered and verified on the Midvaal Local Municipality’s supplier database within seven days of the closing time for bids. In this regard bid documentation shall state that the responsibility for registration and verification rests solely with the bidder;
(b) who, in the case of construction works acquisitions, does not comply with the requirements of the Construction Industry Development Board Act regarding registration of contractors.
(c) Verification of compliance with this requirement shall be by means of Council’s Supplier Database and other databases legislatively provided for;
(d) who has failed to submit a valid tax clearance certificate form from the South African Revenue Services (SARS) certifying that the taxes of the

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bidder are in order or that suitable arrangements have been made with SARS, and

(e) who fails to comply with any applicable labour legislation.

22.6.10 All documents with the commercial report is forwarded to the Bid Evaluation Committee for the evaluation. The Bid Evaluation Committee evaluates all documents not disqualified during the commercial process at this meeting as set out in Section 28 of this policy. A recommendation is formalised for the Bid Adjudication Agenda for final approval by the BAC.

22.6.11 The Bid Adjudication Committee peruses the documentation and recommendation from the BEC, approves the successful bidder and the Municipal Manger or Deputy Municipal Manager signs the contract. A PMS is finalised for the duration of the contract by the end user and Head of that department in collaboration with the Performance, Systems Management Co-ordinator and singed with the bid documents/contract.

22.6.12 The SCM unit advises the successful bidder whereafter an official order (signed by the end user, HOD and CFO/delegate) **OR** an appointment letter (signed by the HOD and CFO is issued. Should a bidder who has submitted a tender not receive any feedback from the council within three months, it can be accepted that their bid was unsuccessful. The unsuccessful bidder may on written request (in terms of the Access to Information Act) be given reason why their bid was unsuccessful.

22.6.13 Where retention is applicable, the bidder issues an invoice for the total amount minus the % of retention fees as indicated in the contract. Payment methods must be clearly stipulated in all bid documents especially where construction is involved and must comply with the CIDB Act and its regulations.

22.6.14 The balance is paid out to the bidder within 30 days of invoice date. On the lapse of the retention period indicated in the contract, the bidder invoices the Council for the % retention amount within five (5) working days prior to Cheque run. The cheque will only on written consent from the HOD who concluded the final inspection be released/paid. Expenditure section to keep a register for tracking purposes of such retentions for provision in the budgets and money be ring fenced where applicable.

22.6.15 If and where necessary, any defects occur within the said retention period, the contractor is liable for all costs for repairs or replacements as and where required prior to issue of the Cheque. Any negligent actions detected on the contractor's side, will be deducted from the retention amount and/or construction guarantee, where repairs or replacements were made by Council.

22.6.16 This includes the request for cancellation letters and or any other correspondence with regards to the contractor relevant to a legal and binding contract, to be forwarded to the SCM unit to draft the relevant letters/correspondence.

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22.6.17 Where the bidder is required to submit a construction guarantee, the bidder must submit the **original** construction guarantee (from a FICA approved institution) valid for a minimum of 1 year to the Supply Chain Management unit within the stipulated time frame (usually 7 days from receipt of official order or approval letter). The guarantee is filed in a safe for safekeeping and released upon written request from the council appointed Project manager signed off by the Head of the department or the delegated employee. The guarantee will be released on the lapsing of the guarantee.

22.6.18 Latent defects will be dealt with in terms of the relevant industry regulations or prescripts (e.g. JBCC, Colto, GCC, etc) or in the absence of such regulations or prescripts, then in terms of the applicable law (i.e. whether common or otherwise)..

22.7 Re-tender process

This process may be followed where bids received exceed the available budget; or the scope has been reduced to accommodate the budget or where tender specifications have major changes based on amendments following the Bid specification committee approval and must be re-tendered in public.

Where bids have not been awarded and exceeded the validity period, a re-tender closed bid process may be followed inviting all the bidders who submitted a bid the first time to submit a re-tender. The date and time must be amended and **no** changes to the specs must be made.

22.8 Sub-Contracting

Bidders may sub-contract work to any subcontractor up to a maximum of 25% of the total contract value. Bidders may only sub-contract works over and above 25% of the total contract value to BBBEE graded companies as stipulated in the PPPFA Act Regulations of 2011.

23. PROCEDURE FOR HANDLING, OPENING AND RECORDING OF BIDS

The procedures for the handling, opening and recording of bids, are as follows:

23.1 Bids–

(a) must be opened in public by a two representative in the presence of the bidders and whereof one must be a SCM official;

(b) must be opened at the same time and as soon as possible after the period for the submission of bids has expired; and

(c) received after the closing time should not be considered and returned unopened immediately.

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(d) Should the bidder who submitted a late bid not be at the opening or the envelope not have a return address, such bid will be filed un-opened for the duration of the bid process and thereafter be opened to obtain the postal address and the re-sealed envelope returned to the bidder.

23.2 Any bidder or member of the public has the right to request that the names of the bidders who submitted bids in time must be read out and, if practical, also each bidder's total bidding price;

23.3 No information, except the provisions in **subparagraph (b),** relating to the bid should be disclosed to bidders or other persons until the successful bidder is notified of the award; and

23.4 The accounting officer must –

(a) record in a register all bids received in time;

(b) make the register available for public inspection; and

(c) publish the entries in the register and the bid results on the website.

24. NEGOTIATIONS WITH PREFERRED BIDDERS

24.1 The accounting officer may negotiate the final terms of a contract with bidders identified through a competitive bidding process as preferred bidders, provided that such negotiation –

(a) does not allow any preferred bidder a second or unfair opportunity;

(b) is not to the detriment of any other bidder; and

(c) does not lead to a higher price than the bid as submitted.

24.2 Minutes of such negotiations must be kept for record purposes and are minuted by the relevant HOD and forwarded to the SCM unit for filing.

24.3 Such negotiation meetings are attended by the relevant HOD, a SCM representative and the bidder.

25. VARIOUS BIDDING PROCESS

25.1 Two Stage bidding process:

A two-stage bidding process is allowed for –

(a) large or complex projects;

(b) projects where it may be undesirable/impractical to prepare complete detailed technical specifications; or

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(c) long term projects with a duration period exceeding three years (e.g valuators, bank services

(d) this stage must not include prices.

25.2 Process of two stages:

(a) In the first stage technical proposals on conceptual design or performance specifications are invited, subject to technical as well as commercial clarifications and adjustments.

(b) On receipt of such proposals, a suitable design is accepted and formal specifications are drafted and approved at the formal bid specifications committee.

(c) In the second stage final technical proposals and priced bids are invited from the bidders who submitted proposals only following a closed bid process.

25.3 Functionality qualifying bidding process

25.3.1 This phase is a two-envelope bidding system that is allowed for:

(a) Procuring specialised services (e.g. consultants, attorneys, etc.) that require accredited training and a reasonable amount of experience in the local government field relating to the demand;

(b) Procuring specialised works/goods (e.g. water, sewer or electrical networks).

25.3.2 Process for the functionality two-envelope bidding system:

Bidders are requested to submit two envelopes –

a) First envelope contains the technical methodology to determine whether the bidder understands the scope of works as set out in accordance with the criteria stipulated in the bid documents and that they have the required capacity, experience and resources to successfully complete the project/service.

b) The second envelope will contain the fully completed and singed bidding documents containing the price, returnable documents and PPPFA requirements.

c) Functionality Process

Upon closing of the tender, the technical section are evaluated first and a formal bid evaluation committee (as appointed by the Accounting Officer and must where possible be the same persons who approved the specifications) in the presence of SCM officials will score the tenders in

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accordance with the technical methodology and points as set out in the bidding documents. Bidders need to achieve a minimum score of the stipulated points out of 100 before their financial proposals and BEE levels are evaluated.

Qualifying bidder's envelopes containing the priced bid documents are then opened and the price and BEE evaluation completed by the evaluation committee members present. The proceedings are minuted and a recommendation of the highest scoring bidder is formulated to the Bid Adjudication Committee for approval.

26. COMMITTEE SYSTEM FOR COMPETITIVE BIDS

26.1 A committee system for competitive bids is hereby established, consisting of the following committees for all procurement or cluster of procurements as the accounting officer will determine:

(a) a bid specification committee;

(b) a bid evaluation committee; and

(c) a bid adjudication committee;

26.2 The Accounting Officer hereby has delegated the authority to appoint different members for each bid spec and bid evaluation committee relevant to the expertise/knowledge required, to the Bid Adjudication Committee, taking into account section 117 of the Act which excludes Councillors from serving on any SCM committee; and

26.3 A neutral or independent observer (Legal/auditor), appointed by the accounting officer, may attend or oversee a committee when this is **appropriate** for ensuring fairness and promoting transparency.

26.4 The committee system must be consistent with –

(a) Paragraph 27, 28 and 29 of this Policy; and
(b) Any other applicable legislation.

26.5 The accounting officer may apply the committee system to formal written price quotations.

27. BID SPECIFICATION COMMITTEES

27.1 A bid specification committee must compile the specifications for each procurement of goods or services by the Midvaal Local Municipality.

27.2 Specifications –

(a) must be drafted in an unbiased manner to allow all potential suppliers to offer their goods or services;

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(b) must take account of any accepted standards such as those issued by Standards South Africa, the International Standards Organisation, or an authority accredited or recognised by the South African National Accreditation System with which the equipment or material or workmanship should comply;

(c) must, where possible, be described in terms of performance required rather than in terms of descriptive characteristics for design;

(d) may not create trade barriers in contract requirements in the forms of specifications, plans, drawings, designs, testing and test methods, packaging, marking or labelling of conformity certification;

(e) may not make reference to any particular trade mark, name, patent, design, type, specific origin or producer unless there is no other sufficiently precise or intelligible way of describing the characteristics of the work, in which case such reference must be accompanied by the word "equivalent" unless this is impractical;

(f) must indicate the BEE level points that may be awarded in terms of the grading system as set out in the Preferential Procurement Regulations 2011;

(g) must include the PMS document drafted by the end user in collaboration with the Performance & Systems Management co-ordinator; and

(h) must be approved by the HOD for the respective end user department.

27.3 A bid specification committee must be composed of a minimum three officials of the Midvaal Local Municipality including the manager/delegate responsible for the function involved, a SCM representative, officials from other departments within MLM who may have valid input/experience relating to the specifications or end result, and may when appropriate, include internal/external specialist advisors upon approval by the Accounting Officer as set out in Section 26.2.

Officials from the engineering services, Project management unit and development and planning departments must form part of the specifications committee where construction works are involved.

27.4 A signed-off checklist must accompany the request for supply chain process and specifications.

27.5 No person, advisor or corporate entity involved with the bid specification committee, or director of such a corporate entity, may bid for any resulting contracts.

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27.6 The Accounting Officer hereby appoints the following Bid Specifications Committee Members:

MEMBERS
DIRECTOR – EXPENDITURE (CHAIRPERSON)
DEPUTY DIRECTOR: LEGAL
DIRECTOR: PMU
DEPUTY DIRECTOR: SCM
SUB ACCOUTANT SCM BID COMMITTEES

28. BID EVALUATION COMMITTEES

28.1 A bid evaluation committee must –

(a) evaluate bids in accordance with –

- Commercial evaluation for compliance in terms of valid original tax clearance certificates, check in respect of the recommended bidder whether municipal rates and taxes and municipal service charges are not in arrears, documents completed and signed in full, etc;

- The bidders ability to execute the contract;

- The points system as set out in the Preferential Procurement Policy Framework Act, 2000 (Act No. 5 of 2000, its regulations and its amendments) compliance.

- The specifications for the specific procurement.

(b) submit to the bid adjudication committee a report and recommendations regarding the award of the bid or any other related matter.

28.2 A bid evaluation committee must as far as possible be composed of-

(a) the officials who compiled and approved the specifications of the bid under consideration as well as the end user requiring the goods or services; and

(b) at least one supply chain management practitioner of the Midvaal Local Municipality.

28.3 The Relevant user department's senior official shall carry out a technical evaluation of all bids received and shall submit a technical report to the Bid Evaluation Committee for consideration in the prescribed format. The criteria must be relevant to the bid specifications and the columns must be amended to include such.

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28.4 Technical evaluation of bids received, must include and take into account the bidder:-

a) whose bid does not comply with the provisions of Section 38 of this Policy;

b) whose bid does not comply with the provisions of Section 13 of this Policy;

c) whose bid is not in compliance with the specifications;

d) whose bid is not in compliance with the terms and conditions of the bid documentation relevant to the technical aspects of the bid;

e) The Accounting Officer hereby appoints the following Bid Evaluation Committee Members:

MEMBERS
DEPUTY EXECUTIVE DIRECTOR: FINANCIAL SERVICES
DIRECTOR – EXPENDITURE
DIRECTOR: LEGAL
DIRECTOR: PMU
DEPUTY DIRECTOR: SCM
SUB ACCOUTANT SCM BID COMMITTEES

29. BID ADJUDICATION COMMITTEES

29.1 A bid adjudication committee must –

(a) Study and consider the report and recommendations of the bid evaluation committee; and

(b) either –

- depending on its delegations, make a final award or a recommendation to the accounting officer to make the final award; or

- make another recommendation to the accounting officer how to proceed with the relevant procurement.

29.2 A bid adjudication committee must consist of at least four senior managers of the Midvaal Local Municipality which must include –

(a) the chief financial officer or, if the chief financial officer is not available, another manager in the budget and treasury office reporting directly to the chief financial officer and designated by the chief financial officer; and

(b) at least one senior supply chain management practitioner who is an official of the Midvaal Local Municipality and

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(c) a technical expert in the relevant field who is an official or an external service provider/expert for clarity reasons may be invited to clarify any queries raised by the Bid Adjudication Committee members, if such an expert exists and have been involved in the specifications and or evaluation process.

Any issues of clarity should be referred to the relevant user department in writing at least 48 hours before the sitting of the BAC Meeting and that the written responses be forwarded to the SCM unit for consideration by the BAC.

Should the bid committee member have been involved in the item under consideration, they must recuse themselves from the decision making process and be recorded/minute as such.

The Accounting Officer hereby appoints the following Bid Adjudication Committee Members:

MEMBERS	NOMINEES
EXECUTIVE DIRECTOR: FINANCIAL SERVICES - CHAIRPERSON	DIRECTOR: EXPENDITURE OR DIRECTOR: INCOME OR AS NOMINATED BY THE ED: FINANCIAL SERVICES
DEPUTY MUNICIPAL MANAGER	DIRECTOR: LEGAL AND PERFORMANCE MANAGEMENT OR DIRECTOR: AUXILIARY SERVICES
EXECUTIVE DIRECTOR: ENGINEERING SERVICES	DIRECTOR: ENGINEERING SERVICES
EXECUTIVE DIRECTOR: COMMUNITY SERVICES	DIRECTOR: MS & PARKS OR ASSISTANT DIRECTOR HEALTH & COMMUNITY SERVICES OR ASSISTANT DIRECTOR: WASTE
EXECUTIVE DIRECTOR: PROTECTION SERVICES	DIRECTOR: TRAFFIC OR CHIEF FIRE OFFICER
EXECUTIVE DIRECTOR: DEVELOPMENT & PLANNING	DIRECTOR: DEVELOPMENT AND PLANNING
DIRECTOR – EXPENDITURE (support only)	DEPUTY DIRECTOR: SCM (Support only)
DEPUTY DIRECTOR: SCM (support only)	ACCOUNTANT: SCM (support only)

29.3 The accounting officer must appoint the chairperson of the committee if not represented by him/herself. If the chairperson is absent from a meeting, the members of the committee who are present must elect one of them to preside at the meeting.

29.4 Neither a member of a bid evaluation committee, nor an advisor or person assisting the evaluation committee, may be a member of a bid adjudication committee.

Should an HOD be involved in a bid evaluation committee and the item serves at the BAC for approval, the relevant HOD is required to declare such and the committee minute his recusal from the decision making process under the item as he was involved in the drawing up of the evaluation process.

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29.5 If the bid adjudication committee decides to award a bid other than the one recommended by the bid evaluation committee, the bid adjudication committee must prior to awarding the bid –

- check in respect of the preferred bidder whether that bidder's municipal rates and taxes and municipal service charges are not in arrears, and;

- notify the accounting officer.

29.5.1 The accounting officer may –

(a) after due consideration of the reasons for the deviation, ratify or reject the decision of the bid adjudication committee referred to in paragraph (a); and
(b) if the decision of the bid adjudication committee is rejected, refer the decision of the adjudication committee back to that committee for reconsideration.

29.6 The accounting officer may at any stage of a bidding process, refer any recommendation made by the evaluation committee or the adjudication committee back to that committee for reconsideration of the recommendation.

29.7 The accounting officer must comply with section 114 of the Act within 10 working days.

30. PROCUREMENT OF BANKING SERVICES

30.1 A contract for banking services –

(a) must be procured through competitive bids;

(b) must be consistent with section 7 or 85 of the Act; and

(c) may not be for a period of more than five years at a time.

30.2 The process for procuring a contract for banking services must commence at least nine months before the end of an existing contract.

33.3 The closure date for the submission of bids may not be less than 60 days from the date on which the advertisement is placed in a newspaper in terms of paragraph 22(1). Bids must be restricted to banks registered in terms of the Banks Act, 1990 (Act No. 94 of 1990).

31. PROCUREMENT OF IT RELATED GOODS OR SERVICES

31.1 The accounting officer may request the State Information Technology Agency (SITA) to assist with the acquisition of IT related goods or services through a competitive bidding process.

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31.2 Both parties must enter into a written agreement to regulate the services rendered by, and the payments to be made to, SITA.

31.3 The accounting officer must notify SITA together with a motivation of the IT needs if –

(a) the transaction value of IT related goods or services required in any financial year will exceed R50 million (VAT included); or

(b) the transaction value of a contract to be procured whether for one or more years exceeds R50 million (VAT included).

31.4 Should SITA comment on the submission and the Midvaal Local Municipality disagrees with such comments, the comments and the reasons for rejecting or not following such comments must be submitted to the council, the National Treasury, the relevant provincial treasury and the Auditor General.

32. PROCUREMENT OF GOODS AND SERVICES UNDER CONTRACTS SECURED BY OTHER ORGANS OF STATE

32.1 The accounting officer may procure goods or services under a contract secured by another organ of state, but only if –

(a) the contract has been secured by that other organ of state by means of a competitive bidding process applicable to that organ of state;

(b) there is no reason to believe that such contract was not validly procured;

(c) there are demonstrable discounts or benefits to do so; and

(d) that other organ of state and the provider have consented to such procurement in writing.

32.2 Subparagraphs (32.1)(c) and (d) do not apply if –

(a) a municipal entity procures goods or services through a contract secured by its parent municipality; or

(b) a municipality procures goods or services through a contract secured by a municipal entity of which it is the parent municipality.

33. PROCUREMENT OF GOODS NECESSITATING SPECIAL SAFETY ARRANGEMENTS

33.1 The acquisition and storage of goods in bulk (other than water), which necessitate special safety arrangements, including gasses and fuel, should be avoided where ever possible.

33.2 Where the storage of goods in bulk is justified, such justification must be based on sound reasons, including the total cost of ownership, cost advantages and environmental impact and must be approved by the accounting officer.

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34. PROUDLY SA CAMPAIGN

The Midvaal Local Municipality supports the Proudly SA Campaign to the extent that, all things being equal, preference is given to procuring local goods and services from:

- Firstly – suppliers and businesses within the Midvaal Local Municipality or district;
- Secondly – suppliers and businesses within the relevant province;
- Thirdly – suppliers and businesses within the Republic.

35. APPOINTMENT OF CONSULTANTS

35.1 The accounting officer may procure consulting services provided that any Treasury guidelines in respect of consulting services are taken into account when such procurements are made.

35.2 Consultancy services must be procured through competitive bids if:

(a) the value of the contract exceeds R200 000 (VAT included); or

(b) the duration period of the contract exceeds one year.

35.3 In addition to any requirements prescribed by this policy for competitive bids, bidders must furnish particulars of –

(a) all consultancy services provided to an organ of state in the last five years; and

(b) any similar consultancy services provided to an organ of state in the last five years.

35.4 The accounting officer must ensure that copyright in any document produced, and the patent rights or ownership in any plant, machinery, thing, system or process designed or devised, by a consultant in the course of the consultancy service is vested in the Midvaal Local Municipality.

35.5 **Additional service providers to be utilised by the appointed professional consultants**

Appointed consultants services requires to make use of other professional service providers from time to time that form part of their scope of works within an identified project. The costs are paid by these consultants and Midvaal has no direct link to them. These fees does not form part of the consultant's fee structure.

These services include land surveyors, environmental impact consultants, valuators, attorneys and conveyances, etc.

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The following procedures will apply:

35.5.1 That where consultants, appointed on a fixed contact by the Bid Adjudication Committee, needs to procure other services necessary for the execution of a project, e.g. land surveyors, environmental impact consultants, valuators, etc. at least three written quotations be sourced from vendors registered on Midvaal Local Municipality's database (accessible from the supply chain unit) if available and in the case of attorneys, that the Council's panel of attorneys as categorised providers for the relevant expertise as required, failing which the appointment can be finalised substantially in accordance with the ED: Corporate Services delegated powers.

Consultants may approach other service providers should the required services not be listed as a vendor on MLM database.

35.5.2 That the quotes be approved prior to appointment, by the relevant Head of Department where applicable in terms of their delegated authority to ensure sufficient funds are available and value for money.

35.5.3 That these services will be paid by the consultant and proof of such must accompany the consultants' invoice request for payment by Midvaal Local Municipality.

35.5.4 That all consultants utilise council appointed service providers based on the approved rates procured through a formal tender process that may include Council attorneys (dependant on allocated service category and Council valuator.

35.5.5 The appointed consultants will be required to work in close collaboration with the other appointed consultants when and where required and your full cooperation is appreciated.

36. DEVIATION FROM, AND RATIFICATION OF MINOR BREACHES OF, PROCUREMENT PROCESSES

36.1 The accounting officer may –

36.1.1 dispense with the official procurement processes established by this Policy and to procure any required goods or services through any convenient process, which may include direct negotiations, but only –

(a) in an emergency (breakages after hours, situations that may lead to health, safety hazards or death, serious hampering of official service delivery to the community);
(b) if such goods or services are produced or available from a single source or sole provider only (e.g. agents/manufacturer/patent holder or items under guarantee);
(c) for the acquisition of special works of art or historical objects where specifications are difficult to compile;
(d) acquisition of animals for zoos and/or nature and game reserves; or

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(e) in any other exceptional case or case or urgency where it is impractical or impossible to follow the official procurement processes (such as strip and quote on rotation basis, appointment of specialised service providers);

(f) any contract relating to the publication of notices and advertisements by or on behalf of the Midvaal Local Municipality as set out in the communications and corporate ID policies as amended from time to time.

(g) any purchase on behalf of the Midvaal Local Municipality at a public auction sale;

(h) any contract with an organ of state, a local authority or a public utility corporation or company;

(i) any contract in respect of which compliance therewith would not be in the public interest or interest of Council;

(j) ad-hoc repairs to plant and equipment where it is not possible to ascertain the nature or extent of the work required in order to call for bids; and

(k) workshop strip and quote.

36.1.2 ratify any minor breaches of the procurement processes by an official or committee acting in terms of delegated powers or duties which are purely of a technical nature.

36.2 The accounting officer must record the reasons for any deviations in terms of subparagraphs (1)(a) and (b) of this policy and report them to the next meeting of the council and include as a note to the annual financial statements.

36.3 Subparagraph (2) does not apply to the procurement of goods and services contemplated in paragraph 11(2) of this policy.

37. UNSOLICITED BIDS

37.1 In accordance with section 113 of the Act there is no obligation to consider unsolicited bids received outside a normal bidding process.

37.2 The accounting officer may decide in terms of section 113(2) of the Act to consider an unsolicited bid, only if –

(a) the product or service offered in terms of the bid is a demonstrably or proven unique innovative concept;

(b) the product or service will be exceptionally beneficial to, or have exceptional cost advantages;

(c) the person who made the bid is the sole provider of the product or service; and

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(d) the reasons for not going through the normal bidding processes are found to be sound by the accounting officer.

37.3 If the accounting officer decides to consider an unsolicited bid that complies with subparagraph (2) of this policy, the decision must be made public in accordance with section 21A of the Municipal Systems Act, together with –

(a) reasons as to why the bid should not be open to other competitors;
(b) an explanation of the potential benefits if the unsolicited bid were accepted; and
(c) an invitation to the public or other potential suppliers to submit their comments within 30 days of the notice.

37.4 The accounting officer must submit all written comments received pursuant to subparagraph (3), including any responses from the unsolicited bidder, to the National Treasury and the relevant provincial treasury for comment.

37.5 The adjudication committee must consider the unsolicited bid and may award the bid or make a recommendation to the accounting officer, depending on its delegations.

37.6 A meeting of the adjudication committee to consider an unsolicited bid must be open to the public.

37.7 When considering the matter, the adjudication committee must take into account –

(a) any comments submitted by the public; and
(b) any written comments and recommendations of the National Treasury or the relevant provincial treasury.

37.8 If any recommendations of the National Treasury or provincial treasury are rejected or not followed, the accounting officer must submit to the Auditor General, the relevant provincial treasury and the National Treasury the reasons for rejecting or not following those recommendations.

39.9 Such submission must be made within seven days after the decision on the award of the unsolicited bid is taken, but no contract committing the Midvaal Local Municipality to the bid may be entered into or signed within 30 days of the submission.

38. COMBATING OF ABUSE OF SUPPLY CHAIN MANAGEMENT SYSTEM

38.1 The accounting officer must–

(a) take all reasonable steps to prevent abuse of the supply chain management system;
(b) investigate any allegations against an official or other role player of fraud, corruption, favouritism, unfair or irregular practices or failure to comply with this Policy, and when justified –

(i) take appropriate steps against such official or other role player; or
(ii) report any alleged criminal conduct to the South African Police Service;

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(c) check the National Treasury's database prior to awarding any contract to ensure that no recommended bidder, or any of its directors, is listed as a person prohibited or restricted from doing business with the public sector;

(d) reject any bid from a bidder–

(i) if any municipal rates and taxes or municipal service charges owed by that bidder or any of its directors to the **Midvaal Local Municipality**, or to any other municipality or municipal entity, are in arrears for more than three months; or

(ii) who during the last five years has failed to perform satisfactorily on a previous contract with the **Midvaal Local Municipality** or any other organ of state after written notice was given to that bidder that performance was unsatisfactory (see circular 46 of the NT MFMA circular dated 17 March 2008);

(e) reject a recommendation for the award of a contract if the recommended bidder, or any of its directors, has committed a corrupt or fraudulent act in competing for the particular contract;

(f) cancel a contract awarded to a person if –

(i) the person committed any corrupt or fraudulent act during the bidding process or the execution of the contract; or

(ii) an official or other role player committed any corrupt or fraudulent act during the bidding process or the execution of the contract that benefited that person; and

(g) reject the bid of any bidder if that bidder or any of its directors –

(i) has abused the supply chain management system of the **Midvaal Local Municipality** or has committed any improper conduct in relation to such system;

(ii) has been convicted for fraud or corruption during the past five years;

(iii) has wilfully neglected, reneged on or failed to comply with any government, municipal or other public sector contract during the past five years; or

(iv) has been listed in the Register for Tender Defaulters in terms of section 29 of the Prevention and Combating of Corrupt Activities Act (No 12 of 2004) or Data base of restricted suppliers.

38.2 The accounting officer must inform the National Treasury and relevant provincial treasury in writing of any actions taken in terms of subparagraphs (1)(b)(ii), (e) or (f) of this policy.

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PART 3: LOGISTICS, DISPOSAL, RISK AND PERFORMANCE MANAGEMENT

39. Logistics management

The accounting officer must, *where applicable*, establish and implement an effective system of logistics management, which must include –

(a) the monitoring of spending patterns on types or classes of goods and services incorporating, where practical, the coding of items to ensure that each item has a unique number;

(b) the setting of inventory levels that includes minimum and maximum levels and lead times wherever goods are placed in stock;

(c) the placing of manual or electronic orders for all acquisitions other than those from petty cash;

(d) before payment is approved , certification by the responsible officer that the goods and services are received or rendered on time and is in accordance with the order, the general conditions of contract and specifications where applicable and that the price charged is as quoted in terms of a contract;

(e) appropriate standards of internal control and warehouse management to ensure that goods placed in stores are secure and only used for the purpose for which they were purchased;

(f) regular checking to ensure that all assets including official vehicles are properly managed, appropriately maintained and only used for official purposes; and

(g) monitoring and review of the supply vendor performance to ensure compliance with specifications and contract conditions for particular goods or services.

The logistics management procedures must be implemented as per the relevant procedures.

40. Disposal management

40.1 The criteria for the disposal or letting of assets, including unserviceable, redundant or obsolete assets, subject to sections 14 and 90 of the Act, will be determined for each situation in collaboration with the PPPFA Act, its regulates and amendments.

40.2 Assets may be disposed of by –

(i) transferring the asset to another organ of state in terms of a provision of the Act enabling the transfer of assets;
(ii) transferring the asset to another organ of state at market related value or, when appropriate, free of charge;
(iii) selling the asset; or
(iv) destroying the asset.

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40.3 The accounting officer must ensure that –

(a) immovable property is sold only at market related prices except when the public interest or the plight of the poor demands otherwise and in collaboration with the Local Government MFMA – Municipal Asset Transfer Regulations (Gazette No 3146 dated 22/08/2008;

Sale of land on formal tender processes. All applicable fees (estimated) /processes (e.g. rezoning, consolidation, bulk contributions, valuation fees, registration and all other related fees) must be mentioned in the specs of the bid documents. All affected departments to give comments on the proposed sale of land in writing and must so be noted on the item to Council for approval.

Only council resolved items will be accepted by the SCM unit for the tender/auction process. These resolutions and valuations should not be older than **12 months**. The copy of the valuation certificate, zoning certificate and council resolution and all other documents pertaining to the sale of land must accompany the request for the sale of the mentioned land/property.

The bid is awarded to the bidder who submitted the highest offer and who accepted all the conditions of the bid.

(b) movable assets are sold once council has declared the items redundant, either by way of written price quotations, a competitive bidding process, auction or at market related prices, whichever is the most advantageous and sold to the bidder who submitted the highest price.

(c) firearms are not sold or donated to any person or institution within or outside the Republic unless approved by the National Conventional Arms Control Committee;

(d) immovable property is let at market related rates except when the public interest or the plight of the poor demands otherwise;

(e) all fees, charges, rates, tariffs, scales of fees or other charges relating to the letting of immovable property are annually reviewed;

(f) where assets are traded in for other assets, the highest possible trade-in price is negotiated; and

(g) in the case of the free disposal of computer equipment, the provincial department of education is first approached to indicate within 30 days whether any of the local schools are interested in the equipment.

40.4 All matters relating to the alienation of movable and immovable assets, shall be dealt with in terms of the policy for the management and administration of immovable property, as stated within the Management and Disposal of Assets policy and Asset Management policy

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40.5 Notwithstanding the provisions of sub-section 2 hereof, the following statutory powers of MLM Council in respect of the alienation of immovable property, are reserved to be exercised by Council:

(a) to decide on reasonable grounds that an asset is not needed to provide the minimum level of basic municipal services; and
(b) to considered the fair market value of the asset and the economic and community value to be received in exchange for the asset, and

40.6 Notwithstanding sub-section (5) (a) & (b) above, the accounting officer must determine the most advantageous way for the disposal or letting of movable capital assets, i.e. written price quotations, competitive bidding, or auction, except when public interest or the plight of the poor demands otherwise.

40.7 The accounting officer is hereby authorized to dispose of movable capital assets below a value of R500, 000 (excluding the approval for selling of assets via public auction process) and to make the determinations in terms of Section 14(2)(a) and (b) of the MFMA, provided that, in respect of capital assets above a value of R200 000 not being auctioned, the Accounting Officer shall first consider a recommendation from the Supply Chain Management Bid Adjudication Committee.

41. RISK MANAGEMENT

41.1 The criteria for the identification, consideration and avoidance of potential risks in the supply chain management system, will be determined for each situation.

41.2 Risk management must include –

(a) the identification of risks on a case-by-case basis;

(b) the allocation of risks to the party best suited to manage such risks;

(c) acceptance of the cost of the risk where the cost of transferring the risk is greater than that of retaining it;

(d) the management of risks in a pro-active manner and the provision of adequate cover for residual risks; and

(e) the assignment of relative risks to the contracting parties through clear and unambiguous contract documentation.

42. Performance management

The accounting officer must establish and implement an internal monitoring system in order to determine, on the basis of a retrospective analysis, whether the authorised supply chain management processes were followed and whether the objectives of this Policy were achieved.

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PART 4: OTHER MATTERS

43. PROHIBITION ON AWARDS TO PERSONS WHOSE TAX MATTERS ARE NOT IN ORDER

43.1 No award above R30 000 may be made in terms of this Policy to a person whose tax matters have not been declared by the South African Revenue Service to be in order.

43.2 Before making an award to a person the accounting officer must first check with SARS whether that person's tax matters are in order.

43.3 If SARS does not respond within 7 days such person's tax matters may for purposes of subparagraph (1) be presumed to be in order.

43.4 Midvaal Local Municipality will process transactions per supplier on the proviso that the accumulative amounts per supplier does not exceed R30-000.00 without the required tax clearance certificate as per regulation 43 (1) above.

44. Prohibition on awards to persons in the service of the state

Irrespective of the procurement process followed, no award may be made to a person in terms of this Policy –

(a) who is in the service of the state;

(b) if that person is not a natural person, of which any director, manager, principal shareholder or stakeholder is a person in the service of the state; or

(c) a person who is an advisor or consultant contracted with the **Midvaal Local Municipality.**

44.1 VERIFICATION PROCESS TO VERIFY STATE EMPLOYEES IN THE AWARD OF CONTRACTS

a) MLM must complete the Requested for Verification Form attached to Gauteng Provincial Treasury (GPT) - Circular 2 of 2014, with the details of the shortlisted or recommended vendor's / shareholders / directors / members **BEFORE** adjudication.

b) The completed request for verification form signed by the Head of Supply Chain Management Unit / delegate must be sent to the call centre of Gauteng Treasury – SCM.Verifications@gauteng.gov.za or faxed to: 086 658 2613.

c) A reference number is automated on this system for control and monitoring of the requests.

d) The GPT will conduct the verification on the PERSAL system that is linked to all National and Provincial spheres of government, and respond to the MLM within 24 hours upon receipt of the request indicating whether the directors of the vendors are employees of the state or not.

45. AWARDS TO CLOSE FAMILY MEMBERS OF PERSONS IN THE SERVICE OF THE STATE

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The accounting officer must ensure that the notes to the annual financial statements disclose particulars of any award of more than R2 000-00 to a person who is a spouse, child or parent of a person in the service of the state, or has been in the service of the state in the previous twelve months, including –

(a) the name of that person;

(b) the capacity in which that person is in the service of the state; and

(c) the amount of the award.

46. ETHICAL STANDARDS

46.1 A code of ethical standards as set out in **subparagraph (2) of the "*National Treasury's code of conduct for supply chain management practitioners and other role players involved in supply chain management*"** is hereby established for officials and other role players in the supply chain management system of the **Midvaal Local Municipality i**n order to promote –

(a) mutual trust and respect; and

(b) an environment where business can be conducted with integrity and in a fair and reasonable manner.

46.2 A breach of the code of ethics must be dealt with as follows –

(a) in the case of an employee, in terms of the disciplinary procedures of the Midvaal Local Municipality envisaged in section 67(1)(h) of the Municipal Systems Act;

(b) in the case a role player who is not an employee, through other appropriate means in recognition of the severity of the breach.

(c) in all cases, financial misconduct must be dealt with in terms of chapter 15 of the Act.

(d) A municipal official or other role player involved in the implementation of this Policy–

(i) must treat all providers and potential providers equitably;

(ii) may not use his or her position for private gain or to improperly benefit another person;

(e) must declare to the accounting officer details of any private or business interest which that person, or any close family member, partner or associate, may have in any proposed procurement or disposal process of, or in any award of a contract by, the Midvaal Local Municipality.

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(f) must immediately withdraw from participating in any manner whatsoever in a procurement or disposal process or in the award of a contract in which that person, or any close family member, partner or associate, has any private or business interest;

(g) must be scrupulous in his or her use of property belonging to **Midvaal Local Municipality,**

(h) must assist the accounting officer in combating fraud, corruption, favouritism and unfair and irregular practices in the supply chain management system; and

(i) must report to the accounting officer any alleged irregular conduct in the supply chain management system which that person may become aware of, including –

(i) any alleged fraud, corruption, favouritism or unfair conduct;

(ii) any alleged contravention of paragraph 47(1) of this Policy; or
(iii) any alleged breach of this code of ethical standards.

46.3 Midvaal Local Municipality adopts National Treasury's code of conduct for supply chain management practitioners and other role players involved in supply chain management".

46.4 A breach of the code of ethics must be dealt with as follows –

(a) in the case of an employee, in terms of the disciplinary procedures of the **Midvaal Local Municipality** envisaged in section 67(1)(h) of the Municipal Systems Act;

(b) in the case a role player who is not an employee, through other appropriate means in recognition of the severity of the breach.

(c) In all cases, financial misconduct must be dealt with in terms of chapter 15 of the Act.

(d) All cases of non-compliance to this Policy should be reported to the Accounting Officer.

NOTE: The "*POLICY OF THE ACCEPTANCE OF GRANTS, GIFTS, DONATIONS AND SPONSORSHIPS"* is applicable to sections 46, 47 and 48 of this policy and must be adhered to at all times.

47. INDUCEMENTS, REWARDS, GIFTS AND FAVOURS TO MUNICIPALITIES, OFFICIALS AND OTHER ROLE PLAYERS

47.1 No person who is a provider or prospective provider of goods or services, or a recipient or prospective recipient of goods disposed or to be disposed of may either directly or through a representative or intermediary promise, offer or grant –

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(a) any inducement or reward to the or in connection with the award of a contract; or

(b) any reward, gift, favour or hospitality to –

(i) any official; or

(ii) any other role player involved in the implementation of this Policy.

47.2 The accounting officer must promptly report any alleged contravention of subparagraph (1) to the National Treasury for considering whether the offending person, and any representative or intermediary through which such person is alleged to have acted, should be listed in the National Treasury's database of persons prohibited from doing business with the public sector.

47.3 Section 47(1) does not apply to gifts less than R350 in value.

48. SPONSORSHIPS

The accounting officer must promptly disclose to the National Treasury and the relevant provincial treasury any sponsorship promised, offered or granted, whether directly or through a representative or intermediary, by any person who is –

(a) a provider or prospective provider of goods or services; or

(b) a recipient or prospective recipient of goods disposed or to be disposed.

49. OBJECTIONS AND COMPLAINTS

Persons aggrieved by decisions or actions taken in the implementation of this supply chain management system, may lodge within 14 days of the decision or action, a written objection or complaint against the decision or action.

50. RESOLUTION OF DISPUTES, OBJECTIONS, COMPLAINTS AND QUERIES

50.1 The accounting officer must appoint an independent and impartial person, not directly involved in the supply chain management processes –

(a) to assist in the resolution of disputes between the **Midvaal Local Municipality** and other persons regarding –

(i) any decisions or actions taken in the implementation of the supply chain management system; or
(ii) any matter arising from a contract awarded in the course of the supply chain management system; or

(b) to deal with objections, complaints or queries regarding any such decisions or actions or any matters arising from such contract.

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50.2 The accounting officer, or another official designated by the accounting officer, is responsible for assisting the appointed person to perform his or her functions effectively.

50.3 The person appointed must –

(a) strive to resolve promptly all disputes, objections, complaints or queries received; and

(b) submit monthly reports to the accounting officer on all disputes, objections, complaints or queries received, attended to or resolved.

50.4 A dispute, objection, complaint or query may be referred to the relevant provincial treasury if –

(a) the dispute, objection, complaint or query is not resolved within 60 days; or

(b) no response is forthcoming within 60 days.

50.5 If the provincial treasury does not or cannot resolve the matter, the dispute, objection, complaint or query may be referred to the National Treasury for resolution.

50.6 This paragraph must not be read as affecting a person's rights to approach a court at any time.

51. CONTRACTS PROVIDING FOR COMPENSATION BASED ON TURNOVER

If a service provider acts on behalf of a Midvaal Local Municipality to provide any service or act as a collector of fees, service charges or taxes and the compensation payable to the service provider is fixed as an agreed percentage of turnover for the service or the amount collected, the contract between the service provider and the Midvaal Local Municipality must stipulate –

(a) A % cap on the compensation payable to the service provider; and

(b) that such compensation must be performance based.

52. CONSTRUCTION INDUSTRY DEVELOPMENT BOARD ACT 30 OF 2000

52.1 The CIDB Act provides for the establishment of the Construction Industry Development Board; to implement an integrated strategy for the reconstruction, growth and development of the construction industry and to provide for matters connected therewith.

52.2 All of Midvaal Local Municipality's departments and appointed Consultants are to adhere strictly to the CIDB regulations when procuring building and construction bidding projects and or services in Council as the construction procurement in the public sector is regulated in terms of the following legislation:

- PFMA SCM regulations (NATIONAL TREASURY)

- MFMA SCM regulations (NATIONAL TREASURY) and

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- CIDB Act and regulations with respect to:

 - CIDB Code of Conduct for the Parties engaged in Construction Procurement
 - CIDB Standard for Uniformity in Construction Procurement.

52.3 Alignment of the CIDB construction procurement to National treasury's SCM regulations:

- SCM Regulations issued in terms of the MFMA (Regulation 21):

 - *Bid documentation for a competitive bidding process must take into account the requirements of the "Construction Industry Development Board, its regulations and all amendments, in the case of a bid relating to construction, upgrading or refurbishment of buildings or infrastructure"*

52.4 Standard contract for CIDB projects

The JBCC contract should be utilised for all new construction, alterations, renovation works on council property or for new community projects.

The GCC (2004), Colto and other applicable contracts should be utilised for engineering projects that include but not limited to: civil, roads, water, sewer, electrical, mechanical, etc.

Officials from the engineering services, project management unit and development and planning departments must form part of the specifications committee where construction works are involved.

55. CONTRACTS HAVING BUDGETARY IMPLICATIONS BEYOND THREE FINANCIAL YEARS

MLM may not enter into any contract that will impose financial obligations beyond the three years covered in the annual budget for that financial year, unless the requirements of Section 33 of the Municipal Finance Management Act have been fully complied with, e.g. the rendering of the compilation of the valuation and supplementary valuation roll services, bank services or where grant/loan funding has been secured.

56. CONTRACT AMENDMENTS DUE TO PRICE ESCALATIONS/TERM OF CONTRACT

56.1 Contract amendments relating to extension of period:

(a) Any increase and/or extension in the approved contract sum that may become necessary as a result of **exceptional circumstances** during the contract period must be approved by the appropriate bid committee prior to implementation following the MFMA section 116 (3) process where applicable.

This excludes all annual/bi-annual/quarterly CPI/PPI increases provided for in the bid conditions of contract as approved by the bid adjudication committee at the inception of the bids.

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(b) Where community participation has been a part of the project, the community must be advised of the proposed increase and be invited to provide written comment.

(c) Any unapproved increase in the contract sum must be explained in a report to the Accounting Officer, requesting condonation for such unapproved increase.

Unsuccessful condonation applications must be dealt with in the appropriate provisos of MLM.

56.2 Contract increment requests/provisions:

This refers to annual/bi-annual/quarterly or ad hoc CPI/PPI/other published indices increase requests provided for in the bid conditions of contract as approved by the bid adjudication committee at the inception of the bids.

Bidders are required to submit a formal written request to the relevant Head of Department responsible for the contract implementation or the Director: Expenditure, at least one month prior to the envisaged increment date.

These increases must be scrutinised by the Heads of Departments for budget purposes and inform the SCM unit that sufficient budget has been provided for. The HOD, CFO and Municipal Manger will consider approval of the request and the bidders will be informed of the status quo per formal letter prior to updating the contracts.

Escalations applicable to import factors such as copper/cable/PC components, etc. will be considered within the period from last escalation taking into account the current factors as provided for by STATS SA or the website of the Reserve bank on date of consideration.

Bidders will however be required to complete the price list with the relevant increment factors such as but not limited to: Labour, transport, item price and profit margin. The final result for increment that will be considered will be the average of the total % increments of all the line items.

57. COMMENCEMENT

This Policy takes effect on **01 JULY 2015.**

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ANNEXURE P

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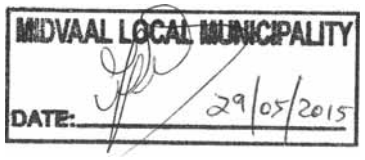


ASSET MANAGEMENT POLICY

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ABBREVIATIONS

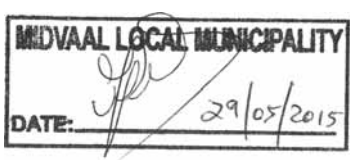
MLM	MIDVAAL LOCAL MUNICIPALITY
AMP	Asset Management Plan
AO	Accounting Officer
ASB	Accounting Standards Board
CFO	Chief Financial Officer
CMIP	Comprehensive Municipal Infrastructure Plan
CoGTA	Department of Co-operative Governance and Traditional Affairs
CRC	Current Replacement Cost
DRC	Depreciated Replacement Cost
EPWP	Expanded Public Work Program
EUL	Estimated Useful Life
GIAMA	Government-wide Immoveable Asset Management Act
GRAP	Generally Recognised Accounting Practise
HOD	Head of Department
IAMP	Infrastructure Asset Management Plan
IDP	Integrated Development Plan
IIMM	International Infrastructure Management Manual
ISO	International Standards Organisation
MFMA	Municipal Finance Management Act
MSA	Municipal Systems Act
ODRC	Optimised Depreciated Replacement Cost
OHSA	Occupational Health and Safety Act
PPE	Property, Plant and Equipment
RUL	Remaining Useful Life
RV %	RV % Residual Value Percentage
SDBIP	Service Delivery and Budget Implementation Plan
VAT	Value Added Tax



1. PURPOSE OF THIS DOCUMENT

This document indicates the policy framework for the management of Municipal movable and immovable Property Plant and Equipment (PPE), investment property, intangible, biological assets and heritage assets.

This document was prepared in line with the prevailing legislation and Accounting Standards as at 29 November 2013 and therefore will be applicable for the financial years commencing on or after the first of July 2013. It is the user's responsibility to ensure that the document remains in line with legislation and Accounting Standards for future financial periods.



2. BACKGROUND

2.1 CONSTITUTIONAL AND LEGAL FRAMEWORK

The South African Constitution requires municipalities to strive, within their financial and administrative capacity, to achieve the following objects:

- providing democratic and accountable government for local communities;
- ensuring the provision of services to communities in a sustainable manner;
- promoting social and economic development;
- promoting a safe and healthy environment; and
- encouraging the involvement of communities and community organisations in matters of local government.

The manner in which a municipality manages its Property, Plant and Equipment (PPE), investment property, intangible assets and heritage assets are central to meeting the above challenges. Accordingly, the Municipal Systems Act, 2000 (MSA) section 2(d) specifically highlights the duty of municipalities to provide services in a manner that is sustainable, and the Municipal Finance Management Act (MFMA) requires municipalities to utilise and maintain their assets in an effective, efficient, economical and transparent manner. The MFMA specifically places responsibility for the management of municipal assets with the Accounting Officer (AO).

The Occupational Health and Safety Act (OHSA) requires municipalities to provide and maintain a safe and healthy working environment, and in particular, to keep its PPE safe.

2.2 ACCOUNTING STANDARDS

The MFMA requires municipalities to comply with the Standards of Generally Recognised Accounting Practice (GRAP), in line with international practice.

The Accounting Standards Board (ASB) has approved a number of Standards of GRAP. When compiling the asset register in accordance with the accounting standards, the requirements of GRAP 17 cannot be seen in isolation. Various other accounting standards impact on the

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recognition and measurement of assets within the municipal environment and should be taken into account during the compilation of a GRAP compliant asset register. The applicable standards of GRAP are noted in section 8.

2.3 MANAGEMENT OF INFRASTRUCTURE AND COMMUNITY ASSETS

Effective management of infrastructure and community facilities is central to the municipality providing an acceptable standard of services to the community. Infrastructure impacts on the quality of the living environment and opportunities to prosper. Not only is there a requirement to be effective, but the manner in which the municipality discharges its responsibilities as a public entity is also important. The municipality must demonstrate good governance and customer care, and the processes adopted must be efficient and sustainable. Councillors and officials are custodians on behalf of the public of infrastructure assets, the replacement value of which amounts to several hundred million Rand.

Key themes of the latest generation of national legislation introduced relating to municipal infrastructure management include:

- long-term sustainability and risk management;
- service delivery efficiency and improvement;
- performance monitoring and accountability;
- community interaction, transparent processes and reporting;
- priority development of minimum basic services for all; and
- the provision of financial support from central government in addressing the needs of the poor.

Legislation has also entrenched the Integrated Development Plan (IDP) as the principal strategic planning mechanism for municipalities. However, the IDP cannot be compiled in isolation – for the above objectives to be achieved, the IDP needs to be informed by robust, relevant and holistic information relating to the management of the municipality's infrastructure.

There is a need to direct limited resources to address the most critical needs, to achieve a balance between maintaining and renewing existing infrastructure whilst also addressing backlogs in basic services and facing on-going changes in demand. Making effective decisions on service delivery priorities requires a team effort, with inputs provided by officials from a number of departments of the municipality.

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CoGTA has prepared guidelines in line with international practice, that propose that an Infrastructure Asset Management Plan (IAMP) is prepared for each sector (such as potable water, roads etc.). These plans are used as inputs into a Comprehensive Municipal Infrastructure Plan (CMIP) that presents an integrated plan for the municipality covering all infrastructure. The arrangements outlined in the CoGTA guidelines are further strengthened by the provision of National Treasury's Local Government Capital Asset Management Guidelines. This is in line with the practice adopted in national and provincial spheres of government in terms of the Government-wide Immoveable Asset Management Act (GIAMA).

Accordingly, the asset register adopted by a municipality must meet not only financial compliance requirements, but also set a foundation for improved infrastructure asset management practice.

Recognised good practice in the management of infrastructure assets from across the globe has been increasingly documented over the past 10 to 15 years. In 2000, the World Bank cited practice in Australasia as representative of best practice and this has been captured in the International Infrastructure Management Manual (IIMM), and regularly updated with case studies from across the globe, including South Africa. In 2008 the British Standards Institute issued PAS 55 (a publicly available specification on asset management).

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3. OBJECTIVES

The objective of this policy is for the municipality to:

- implement prevailing accounting standards; and
- apply asset management practice in a consistent manner and in accordance with legal requirements and recognised good practice.

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4. APPROVAL AND EFFECTIVE DATE

The CFO is responsible for the submission of the Policy to Council to consider its adoption after consultation with the AO. Council shall indicate the effective date for implementation of the policy.

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5. DELEGATIONS AND KEY RESPONSIBILITIES

Accounting Officer

The Accounting Officer (AO) is responsible for the management of the assets of the municipality, including the safeguarding and the maintenance of those assets.

The AO shall ensure that:

- The municipality has and maintains a management, accounting and information system that accounts for the assets of the municipality;
- The municipality's assets are valued in accordance with the standard of generally recognised accounting practice;
- That the municipality has and maintains a system of internal control for assets, including an asset register; and
- The HODs and their teams comply with this policy.

The Accounting Officer of the municipality shall be the principal custodian of the entire municipality's assets, and shall be responsible for ensuring that this policy is effectively applied on adoption by Council. To this end, the AO shall be responsible for the preparation, in consultation with the Chief Financial Officer (CFO) and Heads of Department (Senior Official) (HOD), of procedures to effectively and efficiently apply this policy.

This policy should be applied with due observance of the municipality's policy with regard to delegated powers. Such delegations refer to delegations between the AO and other responsible officials as well as between Council and the Executive Mayor and the Council and the AO. All delegations in terms of this policy must be recorded in writing.

In accordance with the MFMA, the AO of the municipality and all designated officials are accountable to him / her. The AO is therefore accountable for all transactions entered into by his / her delegates. The overall responsibility of asset management lies with the AO. However, the day to day handling of assets should be the responsibility of all officials in terms of delegated authority reduced in writing. The AO may delegate or otherwise assign

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responsibility for performing these functions but will remain accountable for ensuring these activities are performed.

Chief Financial Officer

The Chief Financial Officer (CFO) is responsible to the AO to ensure that the financial investment in the municipality's assets are safeguarded and maintained.

The CFO, as one of the HODs of the municipality, shall also ensure, in exercising his financial responsibilities, that:

- Appropriate systems of financial management and internal control are established and carried out diligently;
- The financial and other resources of the municipality are utilised effectively, efficiently, economical and transparently;
- Any unauthorised, irregular or fruitless or wasteful expenditure, and losses resulting from criminal or negligent conduct, are prevented;
- All revenue due to the municipality is collected, for example rental income relating to immovable assets;
- The systems, procedures and registers required to substantiate the financial values of the municipality's assets are maintained to standards sufficient to satisfy the requirements of the Accounting Standards;
- Financial processes are established and maintained to ensure the municipality's financial resources are optimally utilised through appropriate asset plans, budgeting, purchasing, maintenance and disposal decisions;
- The AO is appropriately advised on the exercise of powers and duties pertaining to the financial administration of assets;
- The HODs and senior management teams are appropriately advised on the exercise of their powers and duties pertaining to the financial administration of assets; and
- This policy and support procedures are established, maintained and effectively communicated.

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In terms of section 82 read with section 81(1)(e) of the MFMA the CFO may delegate or otherwise assign responsibility for performing these functions but will remain accountable for ensuring these activities are performed. The CFO shall be the fixed asset registrar of the municipality, and shall ensure that a complete, accurate and up-to-date computerised fixed asset register is maintained. No amendments, deletions or additions to the fixed asset register shall be made other than by the CFO or by an official acting under the written instruction of the CFO.

Head of Department (Senior Official)

HODs are managers who report directly to the AO shall ensure that:

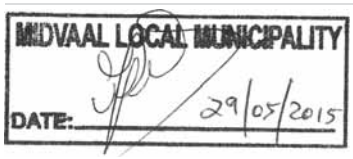
- The municipal resources assigned to them are utilised effectively, efficiently, economically and transparently;
- Procedures are adopted and implemented in conformity with this policy to produce reliable data to be input to the municipal fixed asset register;
- Any unauthorised, irregular or fruitless or wasteful utilisation, and losses resulting from criminal or negligent conduct, are prevented;
- The asset management, processes and controls can provide an accurate, reliable and up to date account of assets under their control;
- They are able to manage and justify that the asset plans, budgets, purchasing, maintenance and disposal decisions optimally achieve the municipality's strategic objectives; and
- Manage asset life-cycle transactions to ensure that they comply with the plans, legislative and municipal requirements.

HODs may delegate or otherwise assign responsibility for performing these functions but they shall remain accountable for ensuring these activities are performed.



6. POLICY AMENDMENT

This policy should be reviewed annually to ensure continued compliance with the relevant legislation and accounting standards. Changes to this document shall only be applicable if approved by Council. Any proposals in this regard shall be motivated by the CFO in consultation with the AO and respective HODs. The recommendations of the CFO shall be considered for adoption by Council.



7. RELATIONSHIP WITH OTHER POLICIES

This policy, once effective, will replace the pre-existing Asset Management with respect to the scope of assets covered by this policy.

This policy needs to be read in conjunction with other relevant adopted policies of the municipality, including the following:

- Delegation of Powers;
- Accounting Policy;
- Insurance Policy;
- Enterprise Risk Management Policy;
- Disaster Management Policy;
- Supply Chain Management Policy;
- Credit Control and Debt Collection Policy;
- Tariff Policy;
- Property Rates Policy;
- Funding and Reserves Policy;
- Borrowing Policy;
- Cash Management and Investment Policy
- Long Term Financial Plan Policy;
- Infrastructure Investment And Capital Projects Policy;
- Indigents Policy;
- Provision of Free Basic Services Policy;
- Budget Implementation and Monitoring Policy;
- Managing Electricity and Water Distribution Losses; and
- Asset Disposal Policy.

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8. REFERENCES

The following references were observed in compiling this document:

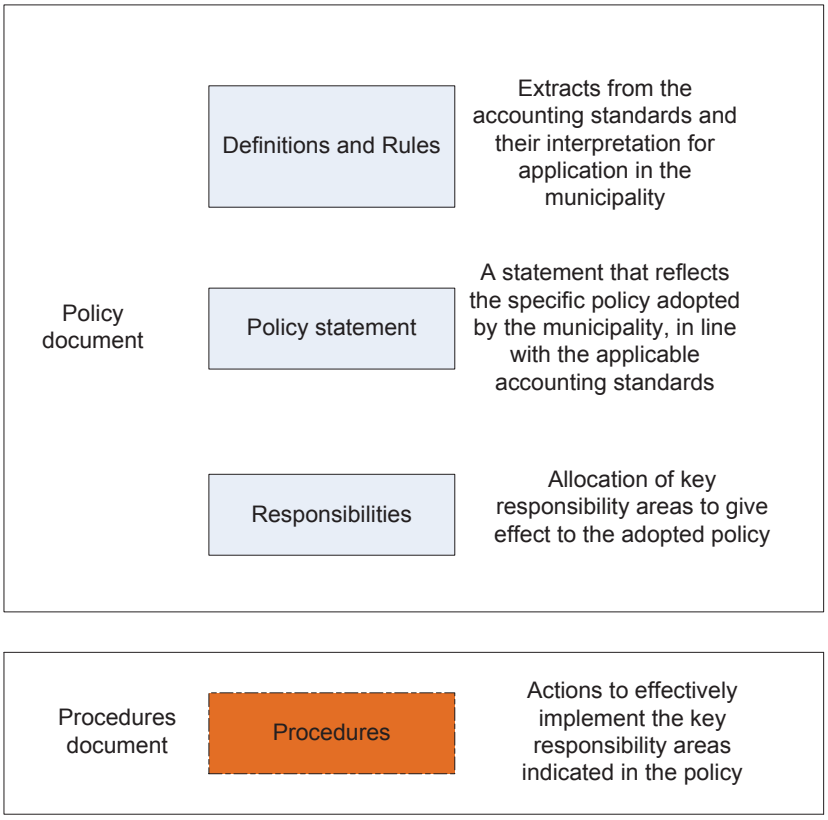
- Asset Management Framework, National Treasury, 2004
- Guidelines for Infrastructure Asset Management in Local Government, Department of Provincial and Local Government, 2006
- Municipal Finance Management Act, 2003
- Disaster Management Act, 2002
- Municipal Systems Act, 2000
- Municipal Structures Act, 1998
- Accounting Standards Board
- MFMA Circular 18 & 44
- Local Government Capital Asset Management Guidelines, National Treasury, 2008
- Government Gazettes (30013 & 31021)
- Generally Recognised Accounting Practice (1-14, 16, 17, 19, 21, 23-27, 31 and 100-104)
- Interpretations of the standards of GRAP issued by the Accounting Standards Board (ASB) (IGRAP 1- 17)
- Directives issued by the ASB
- Municipal transfer and disposal regulations, Government Gazette no.31346
- Accounting guideline issued by National Treasury relating to intangible assets
- Government Gazette, 30 May 2005, No. 27636 on disposal

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9. POLICY FORMAT

Figure 1 gives an overview to the format of presentation of this policy document, and how it links to a separate document that provides the procedures. Procedures should be prepared and adopted to give effect to this policy.

Figure 1 - Interaction between the policy and the procedures



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10. POLICY FOR FIXED ASSET ACCOUNTING

10.1 RECOGNITION OF IMMOVABLE AND MOVABLE ASSETS

(a) Definitions and rules

Asset

An asset is defined as a resource controlled by an entity, as a result of past events; future economic benefits or service potential associated with the item will flow to the entity.

Fixed Asset

A fixed asset (also referred to as a “non-current asset”) is an asset with an expected useful life greater than 12 months.

PPE

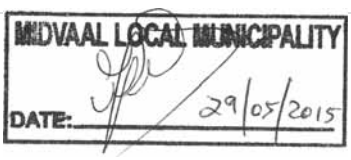
Property, plant and equipment are tangible assets that are held for use in the production or supply of goods or services, for rentals to others, or for administrative purposes; and are expected to be used during more than one reporting period. This includes items necessary for environmental or safety reasons to leverage the economic benefits or service potential from other assets. Insignificant items may be aggregated. Property, plant and equipment are broken down into groups of assets of a similar nature or function in the municipality’s operations for the purposes of disclosure in the financial statements.

Immovable PPE

Immoveable PPE are fixed structures such as buildings and roads. A plant that is built-in to the fixed structures and is an essential part of the functional performance of the primary asset is considered an immovable asset (though it may be temporarily removed for repair).

Movable PPE

Movable assets are the stock of equipment owned or leased by the municipality such as office equipment and furniture, motor vehicles and mobile plant.



Investment property

Investment property is defined as property (land and/or a building, or part thereof) held (by the owner or the lessee under a finance lease) to earn rentals or capital appreciation, or both (rather than for use in the production or supply of goods or services or for administration purposes or sale in the ordinary course of operations). Examples of investment property are office parks that are rented out. There is no asset hierarchy for investment property; each functional item will be individually recorded. Land held for a currently undetermined use is recognised as investment property until such time as the use of the land has been determined.

Intangible assets

Identifiable non-monetary assets, without physical substance are intangible assets, for examples licenses or rights (such as water licenses), servitudes and software.

An asset meets the criterion of being identifiable in the definition of an intangible asset when it:

(a) is separable, i.e. is capable of being separated or divided from the municipality and sold, transferred, licensed, rented or exchanged, either individually or together with a related contract, asset or liability, or

(b) arises from contractual rights (including rights arising from binding arrangements) or other legal rights (excluding rights granted by statute), regardless of whether those rights are transferable and separable from the municipality or from other rights and obligations.

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Biological Assets

Biological assets are living animals or plants as per the definition in the GRAP on Agriculture.

Capital Spares (Major Spare Parts)

Spares and materials used on a regular basis in the ordinary course of operations are usually carried as inventory (i.e. they are not usually considered fixed assets) and are expensed when consumed. Major spares that constitute an entire or significant portion of a component type, or a specific component, defined in the immovable PPE asset hierarchy are considered capital spare parts and are recognised as an item of PPE as they are expected to be used for more than one period or they can only be used in connection with an item of PPE.

Useful Life

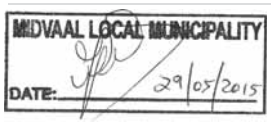
The period over which an asset is expected to be available for use by an entity, or the number of production units expected to be obtained from the asset by an entity.

Major inspections

A condition of continuing to operate an item of PPE may be to perform regular major inspections for faults regardless of whether parts of the item are replaced (for example, Occupational Health and Safety Act no. 85 of 1993 requires lifting equipment to be inspected once a year). When each major inspection is performed, its cost is recognised in the carrying amount of the item of PPE as a replacement if the recognition criteria are satisfied. Any remaining carrying amount of the cost of the previous inspection (as distinct from physical parts) is de-recognised. This occurs regardless of whether the cost of the previous inspection was identified in the transaction in which the item was acquired or constructed. If necessary, the estimated cost of a future similar inspection may be used as an indication of what the cost of the existing inspection component was when the item was acquired or constructed.

Control

An item is not recognised as an asset unless the entity has the capacity to control the service potential or future economic benefit of the asset, is able to deny or regulate access of others to that benefit, and has the ability to secure the future economic benefit of that asset. Legal title and physical possession are good indicators of control but are not infallible.



Past transactions or events

Assets are only recognised from the point when some event or transaction transferred control to an entity.

Probability of the flow of benefits or service potential

The degree of certainty that any economic benefits or service potential associated with an item will flow to the municipality is based on the judgement. The CFO shall exercise such judgement on behalf of the municipality, in consultation with the respective HOD.

Economic benefits

Economic benefits are derived from assets that generate net cash inflows.

Service Potential

An asset has service potential if it has the capacity, singularly or in combination with other assets, to contribute directly or indirectly to the achievement of an objective of the municipality, such as the provision of services.

Leased assets

A lease is an agreement whereby the lessor conveys to the lessee (in this case, the municipality) the right to use an asset for an agreed period of time in return for a payment or series of payments. Leases are categorised into finance and operating leases. A finance lease is a lease that transfers substantially all the risks and rewards incident to ownership of an asset, even though the title may not eventually be transferred (substance over form). Where the risks and rewards of ownership of the asset are substantially transferred to the municipality, the lease is regarded as a finance lease and the asset recognised by the municipality. Where there is no substantial transfer of risks and rewards of ownership to the municipality, the lease is considered an operating lease and payments are expensed in the income statement on a systematic basis (straight line basis over the lease term).

Asset custodian

The department that controls an asset, as well as the individual (asset custodian) or post that is responsible for the operations associated with such asset in the department, is identified by the respective HOD, recorded, and communicated on recognition of the asset.

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Reliable measurement

Items are recognised that possess a cost or fair value that can be reliably measured in terms of this policy.

(b) Policy statement

The municipality shall recognise all movable and immovable assets existing at the time of adoption of this policy and the development of new, upgraded and renewed assets on an on-going basis. Such assets shall be capitalised in compliance with prevailing accounting standards.

(c) Responsibilities

- The CFO, in consultation with the AO and HODs, shall determine effective procedures for the recognition of existing and new assets.
- Every HOD shall ensure that all assets under their control are correctly recognised as assets.
- The CFO shall keep a lease register with the following minimum information: name of the lessor, description of the asset, fair value of the asset at inception of the lease, lease commencement date, lease termination date, economic useful life of the asset, lease payments, and any restrictions in the lease agreement.

10.2 CLASSIFICATION OF ASSETS

(a) Definitions and rules

Fixed asset categories

- Property, plant and equipment (which is broken down into groups of assets of a similar nature or function in the municipality's operations) (GRAP 17);
- Intangible assets (GRAP 31);
- Heritage assets (GRAP 103);
- Biological assets (GRAP 101/27);
- Capital Finance Lease assets (GRAP 13); and
- Investment property (GRAP 16).

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Class of PPE

A class of PPE is defined as a group of assets of a similar nature or function. The total balance of each class of assets is disclosed in the notes to the financial statements.

PPE Asset hierarchy

An asset hierarchy is adopted for PPE which enables separate accounting of parts (components) of the asset that are considered significant to the municipality from a financial point of view, and for other reasons determined by the municipality, including risk management (in other words, taking into account the criticality of components) and alignment with the strategy adopted by the municipality in asset renewal (for example the extent of replacement or rehabilitation at the end of life). In addition, the municipality may aggregate relatively insignificant items to be considered as one asset. The structure of the hierarchy recognises the functional relationship of assets and components.

PPE: Infrastructure

Infrastructure assets are immoveable assets which are part of a network of similar assets that jointly provide service potential.

PPE: Community Property

Community property is immoveable assets contributing to the general well-being of the community, such as community halls and recreation facilities.

PPE: Other property

Buildings that are used for municipal operations such as administration buildings and rental stock or housing not held for capital gain.

PPE: Other Assets

Movable assets are by nature stand-alone assets which are not directly attached or associated with an item of immovable assets and are utilised in an enabling or assisting role on a day-to-day basis.

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Heritage assets

Heritage assets are assets of cultural, environmental, historical, scientific, technological or artistic significance and are held indefinitely for the benefit of present and future generations, such as monuments, nature reserves, and works of art. Some heritage assets have more than one purpose, e.g. an historical building which, in addition to meeting the definition of a heritage asset, is also used as office accommodation. The CFO, on behalf of the municipality, must use his / her judgement to make such an assessment. The asset should be accounted for as a heritage asset if, and only if, the definition of a heritage asset is met, and only if an insignificant portion is held for use in the production or supply of goods or services or for administrative purposes. If a significant portion is used for production, administrative purposes or supply of services or goods, the asset shall be accounted for in accordance with the Standard of GRAP on PPE.

Investment property

Investment property is defined as property (land and/or a building, or part thereof) held (by the owner or the lessee under a finance lease) to earn rentals or capital appreciation, or both (rather than for use in the production or supply of goods or services or for administration purposes or sale in the ordinary course of operations). Examples of investment property are office parks that are rented out. There is no asset hierarchy for investment property; each functional item will be individually recorded. Land held for a currently undetermined use is recognised as investment property until such time as the use of the land has been determined.

Intangible assets

Identifiable non-monetary assets, without physical substance are intangible assets, for examples licenses or rights (such as water licenses), servitudes and software.

An asset meets the criterion of being identifiable in the definition of an intangible asset when it:

(c) is separable, i.e. is capable of being separated or divided from the municipality and sold, transferred, licensed, rented or exchanged, either individually or together with a related contract, asset or liability, or

(d) arises from contractual rights (including rights arising from binding arrangements) or other legal rights (excluding rights granted by statute), regardless of whether those rights are transferable and separable from the municipality or from other rights and obligations.

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However, if the municipality is of the opinion that even though a servitude may meet the definition of an intangible asset, it is essential to the operation of a tangible asset. For example, where the municipality would not be able to construct or operate infrastructure on land that it does not own without acquiring certain rights from the landowner. Therefore the municipality may be of the opinion that it would be more appropriate to include the cost of the servitude in the cost of the tangible asset rather than recognising a separate intangible asset. In such cases servitudes will be accounted for as PPE by applying GRAP 17, and componentisation may be required as the values, nature and the useful life of the servitude and the tangible asset are different.

Servitudes

Where municipalities establish servitudes as part of the registration of a township, the associated rights are granted in statute and are specifically excluded from the standard on intangible assets. Such servitudes cannot be sold, transferred, rented or exchanged freely and are not separable from the municipality. Consequently such servitudes are not recognised in the asset register.

Servitudes that are created through acquisition (including by way of expropriation or agreement) can be recognised as *either intangible assets or PPE* at cost. The municipality *may* include the cost of the servitude in the cost of the PPE if it is essential to the construction or operation of the asset (such as in the case of pipes).

Biological Assets

Biological assets are living animals or plants as per the definition in the GRAP on Agriculture.

Non-current assets held for sale

A non-current asset (or disposal group) is considered to be “held for sale” if its carrying amount will be recovered principally through a sale transaction rather than through continuing use. An immovable asset classified as a “non-current asset held for sale” shall be reclassified as a current asset, and will therefore be taken off the Asset Register. This provision does not apply to immovable assets that are abandoned.

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To be classified as “held for sale”, the asset must be available for immediate sale (i.e. to be completed within a year) in its present condition, and it must be highly probable that the sale will take place (management must be committed to a plan to sell the asset and an active programme to locate a buyer must have been initiated). If the municipality acquires an immovable asset exclusively for the purpose of selling it, it shall be classified as a “non-current asset held for sale” at its acquisition date only if all the above requirements are met.

An extension of the period required to complete the sale does not preclude an asset from being classified as held for sale if the delay is caused by events or circumstances beyond the municipality’s control and there is sufficient evidence that the municipality remains committed to its plan to sell the asset. However, if the municipality has classified an asset as held for sale, but the criteria are no longer met, the municipality shall cease to classify the asset as held for sale.

If the criteria are only met after the reporting date, the municipality shall not classify the immovable asset as held for sale in those financial statements when issued. However, when those criteria are met after the reporting date but before the authorisation date for the financial statements to be issued, the municipality shall disclose a description of the immovable asset; a description of the facts and circumstances of the sale, or leading to the expected disposal, and the expected manner and timing of disposal; and if applicable, the segment in which the asset (or disposal group) is presented. Non-current assets held for sale are not similar to inventory. Inventory refers to assets held for trading purposes, assets manufactured or purchased to be sold for a profit. If a management decision has been made to sell a non-current asset, that asset will be classified as a non-current asset held for sale.

(b) Policy statement

Asset hierarchies shall be adopted for each of the asset groups, separately identifying items of PPE at component level that are significant from a financial or risk perspective, and, where applicable, grouping items that are relatively insignificant. Investment Property and Intangible assets are not required to be componentised.

PPE shall be disclosed in the financial statements at the sub-category level.

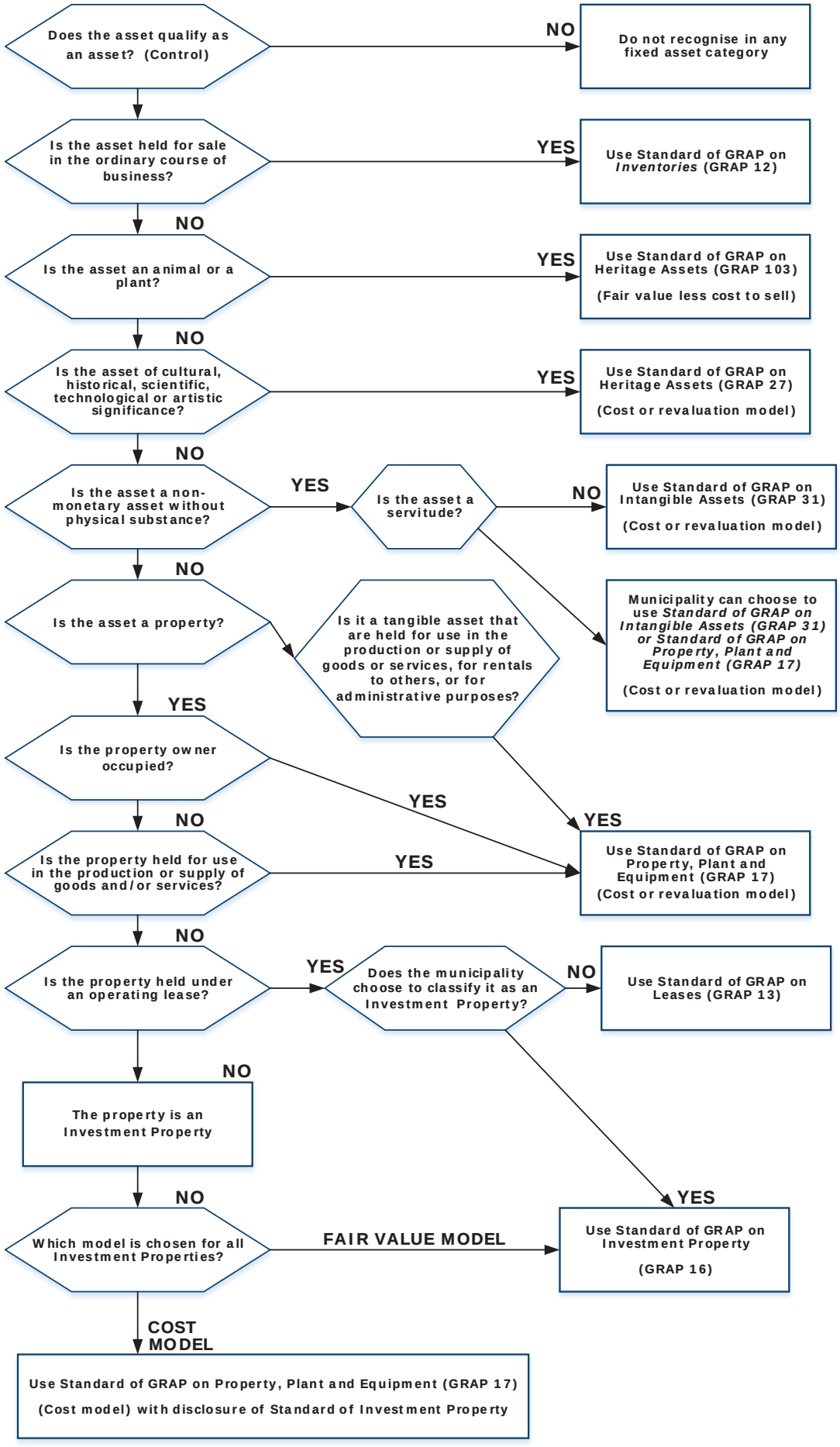
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A committee to be nominated by Council will consider the recognition of assets as heritage assets and motivate their recommendation for adoption by Council.



Figure 2 – Decision tree – Classification of assets

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(c) Responsibilities

- The CFO shall ensure that the classification of immovable assets adopted by the municipality complies with the statutory requirements.
- The CFO shall consult with the HOD responsible for PPE to determine an effective and appropriate asset hierarchy for each asset class of PPE to component level and record such in the asset management procedures document.
- Every HOD shall ensure that all immovable assets under their control are classified correctly within the classification adopted by the municipality.
- Every HOD shall advise the CFO when assets should be re-classified.

10.3 IDENTIFICATION OF ASSETS

(a) Definitions and rules

Immovable asset coding

An asset coding system is the means by which the municipality is able to uniquely identify each immovable asset (at the lowest level in the adopted asset hierarchy) in order to ensure that it can be accounted for on an individual basis.

Barcoding system

A barcoding system will be used for movable assets as the means by which the municipality is able to uniquely identify each movable asset in order to ensure that it can be accounted for on an individual basis, which will also assist with the subsequent verification process of movable assets.

(b) Policy statement

A coding system shall be adopted and applied that will enable each asset of immovable assets (with PPE at the lowest level in the adopted asset hierarchy) to be uniquely and readily identified. Similarly a barcoding system shall be adopted for movable assets.

(c) Responsibilities

- The AO shall develop and implement an immovable asset coding system in consultation with the CFO and other HODs to meet the policy objective.

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- HODs shall ensure that all the immovable assets under their control are correctly coded.
- HODs shall ensure that all the movables assets under their control are barcoded.

10.4 ASSET REGISTER

(a) Definitions and rules

Asset register

A fixed asset register is a database with information relating to each asset. The fixed asset register is structured in line with the adopted classification structure. The scope of data in the register is sufficient to facilitate the application of the respective accounting standards for each of the asset classes, and the strategic and operational asset management needs of the municipality.

Procurement of assets

All assets acquired must be in terms of the capital budget and assets must be procured in such a way that:

- a proper need for the asset was identified;
- procurement documentation supports the format adopted for the asset register and the asset hierarchy; and
- proper and approved procurement procedures are adhered to in terms of the Supply Chain Management Policy.

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Authorisation for procurement should be as per the Municipalities' delegation of authority and payment for assets should be in accordance with the financial policies and regulations of the Council.

Updating data in the asset register

The fixed asset register is updated by an Asset Management Administrator only when authorised and instructed to do so by the CFO. The Asset Management Administrator is precluded from being a custodian of any asset.

(b) Policy statement

A fixed asset register shall be established to provide the data required to apply the applicable accounting standards, as well as other data considered by the municipality to be necessary to support strategic asset management planning and operational management needs. The asset register shall be updated and reconciled to the general ledger on a regular basis, which will be reconciled to the financial statements at year end.

(c) Responsibilities

- The CFO shall define the format of the fixed asset register in consultation with the AO and the HODs, and shall ensure that the format complies with the prevailing accounting standards and disclosure requirements.
- HODs shall provide the CFO with the data required to establish and update the asset register in a timely fashion.
- The CFO shall establish procedures to control the completeness and integrity of the asset register data.
- The CFO shall ensure proper application of the control procedures.

10.5 MEASUREMENT AT RECOGNITION

(a) Definitions and rules

Measurement at recognition of PPE

An item of PPE that qualifies for recognition is measured at cost. Where an asset is acquired at no or nominal cost (for example in the case of donated or developer-created assets), its cost

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is deemed to be its fair value at the date of acquisition. In cases where it is impracticable to establish the cost of an item of PPE, such as on recognising PPE for which there are no records, or records cannot be linked to specific assets, its cost is deemed to be its fair value.

Measurement at recognition of investment property

Investment property will be measured at cost including transaction cost at initial recognition. However, where an investment property was acquired through a non-exchange transaction (i.e. where the investment property was acquired for no or nominal value), its cost is its fair value at the date of acquisition.

Measurement at recognition of intangible assets

Intangible assets will be measured at cost at initial recognition. Where assets are acquired for no or nominal consideration, the cost is deemed to equal the fair value of the asset on the date acquired.

Measurement at recognition of heritage assets

Heritage assets will be measured at cost at initial recognition. Where assets are acquired for no or nominal consideration, the cost is deemed to equal the fair value of the asset on the date acquired.

If the municipality holds an asset that might be regarded as a heritage asset but which, on initial recognition, does not meet the recognition criteria of a heritage asset because it cannot be reliably measured, relevant and useful information about it shall be disclosed in the notes to the financial statements as follows:

- A description of the heritage asset or class of heritage assets.
- The reason why the heritage asset or class of heritage assets could not be measured reliably.
- On disposal of the heritage asset or class of heritage assets, the compensation received and the amount recognised in the statement of financial performance.

Measurement at recognition of biological assets

Biological assets shall be measured on initial recognition and at each reporting date at its fair value less costs to sell.

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Fair value

Fair value is defined as the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction. Market based evidence by appraisal can be used where there is an active and liquid market for assets (for example land and some types of plant and equipment). In the case of specialised buildings (such as community buildings) and infrastructure where there is no such active and liquid market, a depreciated replacement cost (DRC) approach may be used to identify the fair value. The appraisal of the fair value of assets is normally undertaken by a member of the valuation profession, who holds a recognised and relevant professional qualifications and appropriate knowledge and experience in valuation of the respective assets.

Depreciated replacement cost

If no evidence is available to determine the market value in an active and liquid market of an item of property, the fair value of the item may be established by reference to other items with similar characteristics, in similar circumstances and location. In many cases, the depreciated replacement cost of an asset can be established by reference to the buying price of a similar asset with similar remaining service potential in an active and liquid market. In some cases, an asset's reproduction cost will be the best indicator of its replacement cost. For example, in the event of loss, a parliament building may be reproduced rather than replaced with alternative accommodation because of its significance to the community.

Costs associated with heritage assets

Costs incurred to enhance or restore a heritage asset to preserve its indefinite useful life should be capitalised as part of the cost of the asset. Such costs should be recognised in the carrying amount of the heritage asset as incurred.

Changes in the existing decommissioning or restoration cost included in the cost of an item

Changes in the measurement of an existing decommissioning cost or restoration cost as a result of changes in the estimated timing or amount of the outflow of resources embodying economic benefits or service potential required to settle the obligation, should be treated as follows:

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10.5.1 If the cost model is used –

- Changes in the liability shall be added to or deducted from the cost of the related asset.
- If the amount deducted from the cost of the asset exceeds the carrying amount of the asset, the excess shall be recognised immediately in surplus or deficit.
- If the adjustment results in an addition to the cost of an asset, the municipality should consider whether this is an indication that the carrying amount may not be recoverable. In this case the municipality should test the asset for impairment.

10.5.2 If the revaluation model is used -

- A decrease in the liability shall be credited to the revaluation surplus, except that it shall be recognised in the surplus or deficit to the extent that it reverses a revaluation deficit on the asset that was previously recognised in the surplus or deficit; and
- an increase in the liability shall be recognised in surplus or deficit, except that it shall be debited to the revaluation surplus to the extent that any credit balance may exist in the revaluation surplus in respect of asset.
- If the decrease in liability exceeds the carrying amount that would have been recognised if the asset has been carried under the cost model, the excess shall be recognised immediately in the surplus or deficit.
- If the change in liability is an indication that the asset may have to be revalued in order to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the reporting date. Any such revaluation shall be taken into account in determining the amounts to be taken to surplus or deficit and net assets as discussed above. If a revaluation is necessary, all assets of that class shall be revalued.
- The change in the revaluation surplus arising from the change in the liability shall be separately identified and disclosed on the face of the statement of changes in net assets.

Finance leases

At the commencement of a lease term, the municipality (the lessee) shall recognise a finance lease as an asset and liability in the statement of financial position at amounts equal to the fair value of the leased property or, if lower, the present value of the minimum lease payments, each determined at the inception of the lease. The discount rate to be used in calculating the

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present value of the minimum lease payments is the interest rate implicit in the lease contract, if this is practicable to determine; if not, the lessee's incremental borrowing rate shall be used. Any initial direct cost of the lessee is added to the amount recognised as an asset.

Self-constructed immovable PPE

Self-constructed assets relate to all assets constructed by the municipality itself or another party on instructions from the municipality. All assets that are constructed by the municipality should be recorded in the asset register and each component that is part of this immovable PPE should be depreciated over its estimated useful life for that category of asset.

Proper records are kept such that all costs associated with the construction of these assets are completely and accurately accounted for as capital under construction, and upon completion of the asset, all costs (both direct and indirect) associated with the construction of the asset are summed and capitalised as an asset.

Construction of future investment property

If property is developed for future use as an investment property, such property shall in every respect be accounted for as investment property.

Borrowing costs

Borrowing costs are interest and other costs incurred by the municipality from borrowed funds. The items that are classified as borrowing costs include at interest on bank overdrafts and short-term and long-term borrowings, amortisation of premiums or discounts associated with such borrowings, amortisation of ancillary costs incurred in connection with the arrangement of borrowings; finance charges in respect of finance leases and foreign exchange differences arising from foreign currency borrowings when these are regarded as an adjustment to interest costs. Borrowing costs shall be capitalised if related to construction of a qualifying asset (one that necessarily takes a substantial period of time to get ready for its intended use or sale) and external funding is sourced to fund the project.

In the following cases it is inappropriate to capitalise borrowing costs:

- It is inappropriate to capitalise borrowing costs when, and only when, there is clear evidence that it is difficult to link the borrowing requirement of the municipality directly to the nature of the expenditure to be funded i.e. capital or current. In such case, the

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municipality shall expense those borrowing costs related to a qualifying asset directly to the statement of financial performance.

- In exceptional cases the municipality is allowed to expense borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset. It may be difficult for the municipality to identify a direct relationship between an asset and borrowing costs incurred because the financing activity is controlled centrally and it will not always be possible to keep track of the specific borrowing costs which should be allocated to the qualifying asset. As a result the reasonable effort and cost may outweigh the benefit of presenting the information, making it inappropriate to capitalise the cost.

Non-current assets held for sale

Immovable assets classified as non-current assets held for sale shall be measured at the lower of its carrying value and its fair value less cost to sell immediately before meeting the criteria for such classification.

In the event that a non-current asset held for sale ceases to meet the criteria for such classification, it is recognised in the asset register and measured at the lower of:

- its carrying amount before the asset was classified as held for sale, adjusted for any depreciation, amortisation or revaluations that would have been recognised had the asset not been classified as held for sale, or
- its recoverable amount or recoverable service amount at date of the subsequent decision not to sell.

The municipality shall include any required adjustment to the carrying amount of an immovable asset that ceases to be classified as held for sale in revenue of the continuing operations in the period in which the criteria to be held for sale are no longer met. The municipality shall present that adjustment in the same caption in the Statement of Financial Performance used to present a gain or loss.

Deferred payment

The cost of an asset is the cash equivalent at the recognition date. If the payment of the cost price is deferred beyond normal credit terms, the difference between the cash price equivalent (the total cost price is discounted to the asset's present value as at the transaction date) and

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the total payment is recognised as an interest expense over the period of credit unless such interest is recognised in the carrying value of the asset in accordance with the Standard on Borrowing Costs, GRAP 5.

Exchanged PPE assets

In cases where assets are exchanged, the cost is deemed to be the fair value of the acquired asset and the disposed asset is de-recognised. If the acquired asset is not measured at its fair value, its cost price will be the carrying amount of the asset given up.

Cost of an item of PPE

The capitalisation value comprises of;

(i) the purchase price,

(ii) any directly attributable costs necessary to bring the asset to its location and condition necessary for it to be operating in the manner intended by the municipality, and

(iii) an initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located.

VAT is excluded (unless the municipality is not allowed to claim input VAT paid on purchase of such assets - in such an instance, the municipality should capitalise the cost of the asset together with VAT).

Directly attributable costs

Directly attributable costs are defined as:

- Cost of employee benefits arising directly from the construction or acquisition of the item of immovable PPE and intangible assets.
- costs of site preparation (in the case of PPE assets);
- initial delivery and handling costs (in case of PPE infrastructure, PPE community assets and PPE heritage assets) ;
- installation and assembly costs, cost of testing whether the immovable PPE or associated intangible asset is functioning properly, after deducting the net proceeds from selling any item produced while bringing the asset to that location and condition;

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- commissioning (cost of testing the asset to see if the asset is functioning properly, after deducting the net proceeds from selling any item produced while bringing the asset to its current condition and location)
- professional fees (for example associated with design fees, supervision, and environmental impact assessments) (in the case of all asset classes); and
- proper transfer taxes (in the case of all asset classes).

(b) Policy statement

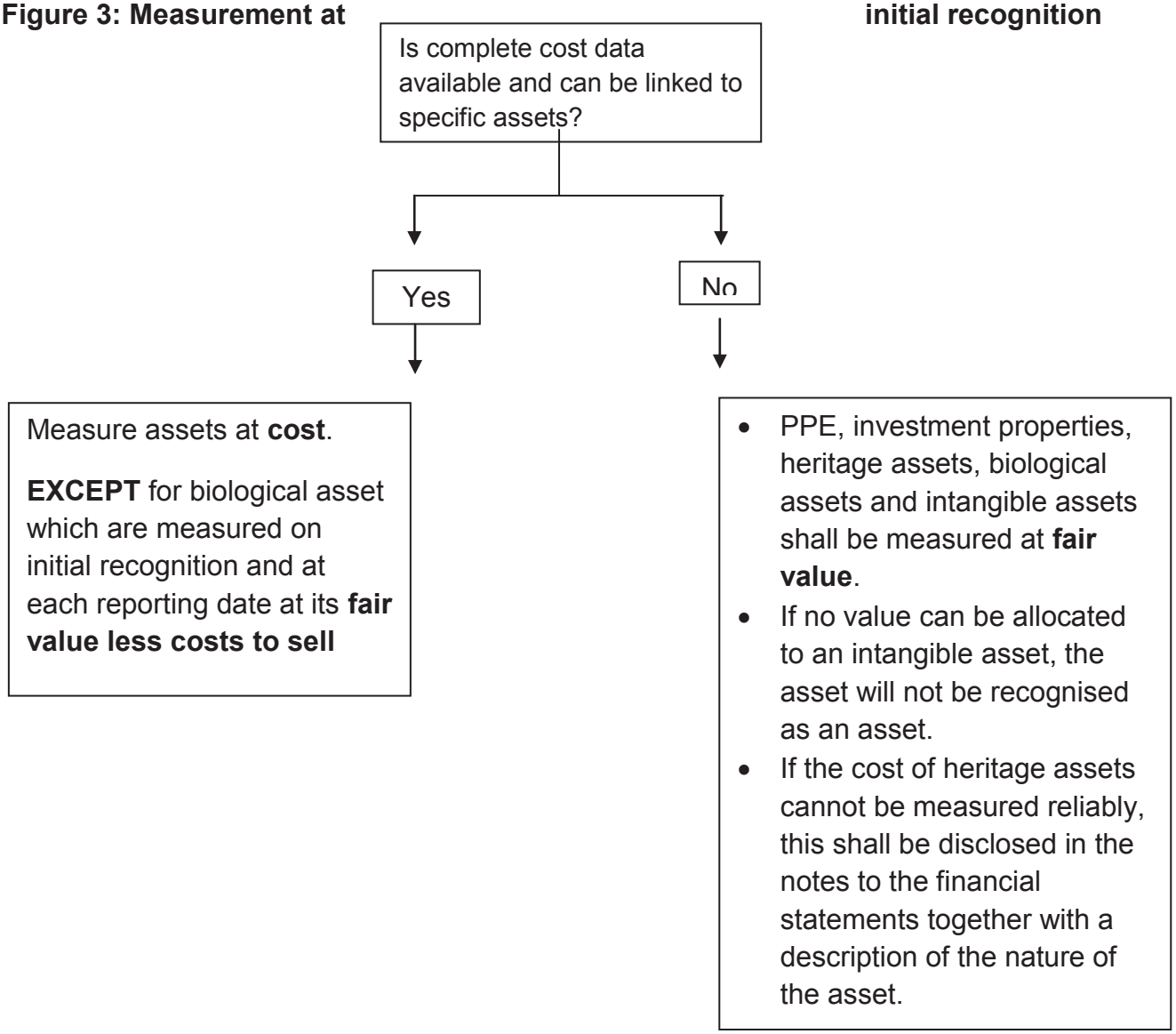
PPE, intangible assets, heritage assets and investment property that qualify for recognition shall be capitalised **at cost.** Interest on deferred payments will be expensed. Biological assets that qualify for recognition shall be capitalised at **fair value less costs to sell**.

In cases where complete cost data is not available or cannot be reliably linked to specific assets:

- The fair value of PPE infrastructure, community property and building property shall be adopted on the basis of depreciated replacement cost;
- If the cost of heritage assets cannot be measured reliably, this shall be disclosed in the notes to the financial statements together with a description of the nature of the asset; and
- Investment property and intangible assets shall be measured at fair value on the date of acquisition. If no fair value can be allocated to the intangible asset, the asset will not be recognised as an asset.

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Figure 3: Measurement at initial recognition



(c) Responsibilities

- The CFO, in consultation with the AO and HODs, shall determine effective procedures for the capitalisation of assets on recognition.
- Every HOD shall ensure that all assets under their control are correctly capitalised.
- Every HOD shall advise the CFO of any deferred payments from the municipality, providing the relevant details of such.

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10.6 MEASUREMENT AFTER RECOGNITION

(a) Definitions and rules

Options

Accounting standards allow measurement after recognition on immovable assets as follows:

- PPE, heritage assets and intangible assets: on either a cost or revaluation model;
- Biological assets: fair value less costs to sell; and
- Investment Property: either cost model or the fair value model.

Different models can be applied, providing the treatment is consistent per asset class.

Cost model

When the cost model is adopted, the asset is carried after recognition at its cost less any accumulated depreciation and any accumulated impairment losses.

Revaluation model

When the revaluation model is adopted an asset is carried after recognition at a re-valued amount, being its fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Revaluations are made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the reporting date. When revaluations are conducted, the entire class of assets should be re-valued. The appraisal of the fair value of assets is normally undertaken by a member of the valuation profession, who holds a recognised and relevant professional qualifications and appropriate knowledge and experience in valuation of the respective assets.

If the carrying amount of an asset is increased as a result of a revaluation, the increase shall be credited directly to a revaluation surplus. However, the increase shall be recognised in surplus or deficit to the extent that it reverses a revaluation decrease of the same asset previously recognised in surplus or deficit.



If the carrying amount of an asset is decreased as a result of a revaluation, the decrease shall be recognised in surplus or deficit. However, the decrease shall be debited directly in net assets to the extent of any credit balance existing in the revaluation surplus in respect of that asset. The decrease recognised directly in net assets reduces the amount accumulated in net assets under the heading revaluation surplus.

When an asset is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- Restated proportionately with the change in the gross carrying amount of the asset after revaluation equals its revalued amount. This method is often used when an asset is revalued by means of applying an index to its DRC.
- Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

The revaluation surplus is transferred to the Accumulated Surpluses/ (Deficits) Account on de-recognition of an asset. An amount equal to the difference between the new (enhanced) depreciation expense and the depreciation expenses determined in respect of such asset before the revaluation in question *may* be transferred from the Revaluation Reserve to the municipality's Accumulated Surplus/Deficit Account. *If this option is selected, an adjustment of the aggregate transfer is made at the end of each financial year.*

Investment property

When the fair value model is adopted, all investment property should be measured at its fair value except when the fair value cannot be determined reliably on a continuing basis. The fair value of the investment property shall reflect market conditions at the reporting date. It shall be valued on an annual basis. All fair value adjustments shall be included in the surplus or deficit for the financial year. If a municipality selects the cost model to measure all of its investment property, it does so in accordance with the Standard of GRAP on Property, Plant and Equipment, i.e., at cost less any accumulated depreciation and any accumulated impairment losses.

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Statutory inspections

The cost of a statutory inspection that is required for the municipality to continue to operate immovable PPE is recognised at the time the cost is incurred, and any previous statutory inspection cost is de-recognised.

Expenses to be capitalised

Expenses incurred in the enhancement of PPE (in the form of improved or increased services or benefits flowing from the use of such asset), or in the material extension of the useful operating life of assets are capitalised. Such expenses are recognised once the municipality has beneficial use of the asset (be it new, upgraded, and/or renewed) – prior to this, the expenses are recorded as work-in-progress. Expenses incurred in the maintenance or repair (reinstatement) of PPE that ensures that the useful operating life of the asset is attained, are considered as operating expenses and are not capitalised, irrespective of the quantum of the expenses concerned.

Spares

The location of capital spares shall be amended once they are placed in service, and re-classified to the applicable PPE asset sub-category. Depreciation on the capital spares will commence once the items are placed in service as this is when they are in the location and condition necessary for them to be capable of operating in the manner intended by management.

(b) Policy statement

Measurement after recognition shall be on the following basis:

- PPE: *cost model or revaluation model* (selected based on municipalities policy)
- Heritage: *cost model or revaluation model* (selected based on municipalities policy)
- Investment property: *cost model or fair value model* (selected based on municipalities policy)
- Intangible assets: *cost model or revaluation model* (selected based on municipalities policy)
- Biological assets: fair value less cost to sell

An increase in asset value as a result of revaluation shall be reflected in a Revaluation Reserve, while fair value adjustments will be recognised in surplus / deficit.

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The restatement method will be applied to proportionately restate the accumulated depreciation to be in line with the gross replacement cost or CRC of the revalued asset or the elimination method will be applied and the accumulated depreciation will be eliminated against the gross carrying amount of the asset (therefore accumulated depreciation becomes zero) and the net amount restated to the revalued amount of the asset or DRC of the revalued asset.

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Figure 4: Measurement after recognition

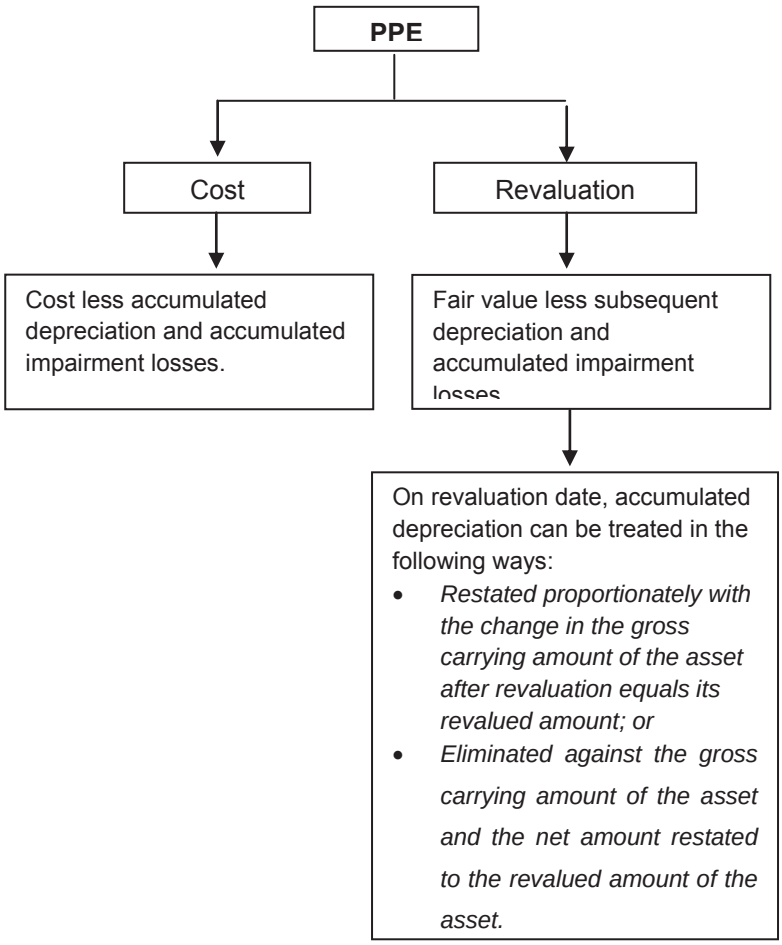
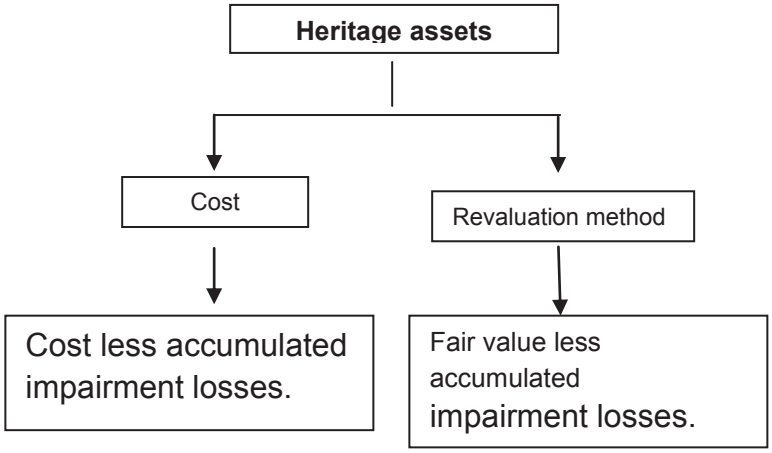


Figure 5: Measurement after recognition



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Figure 6: Measurement after recognition

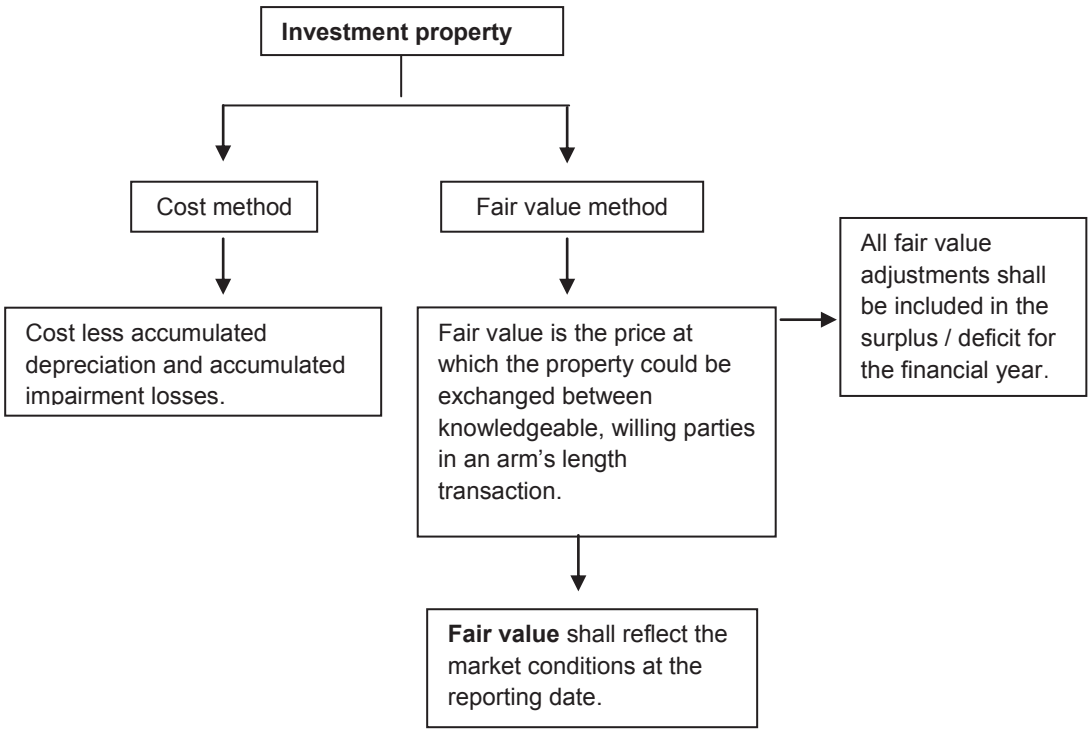
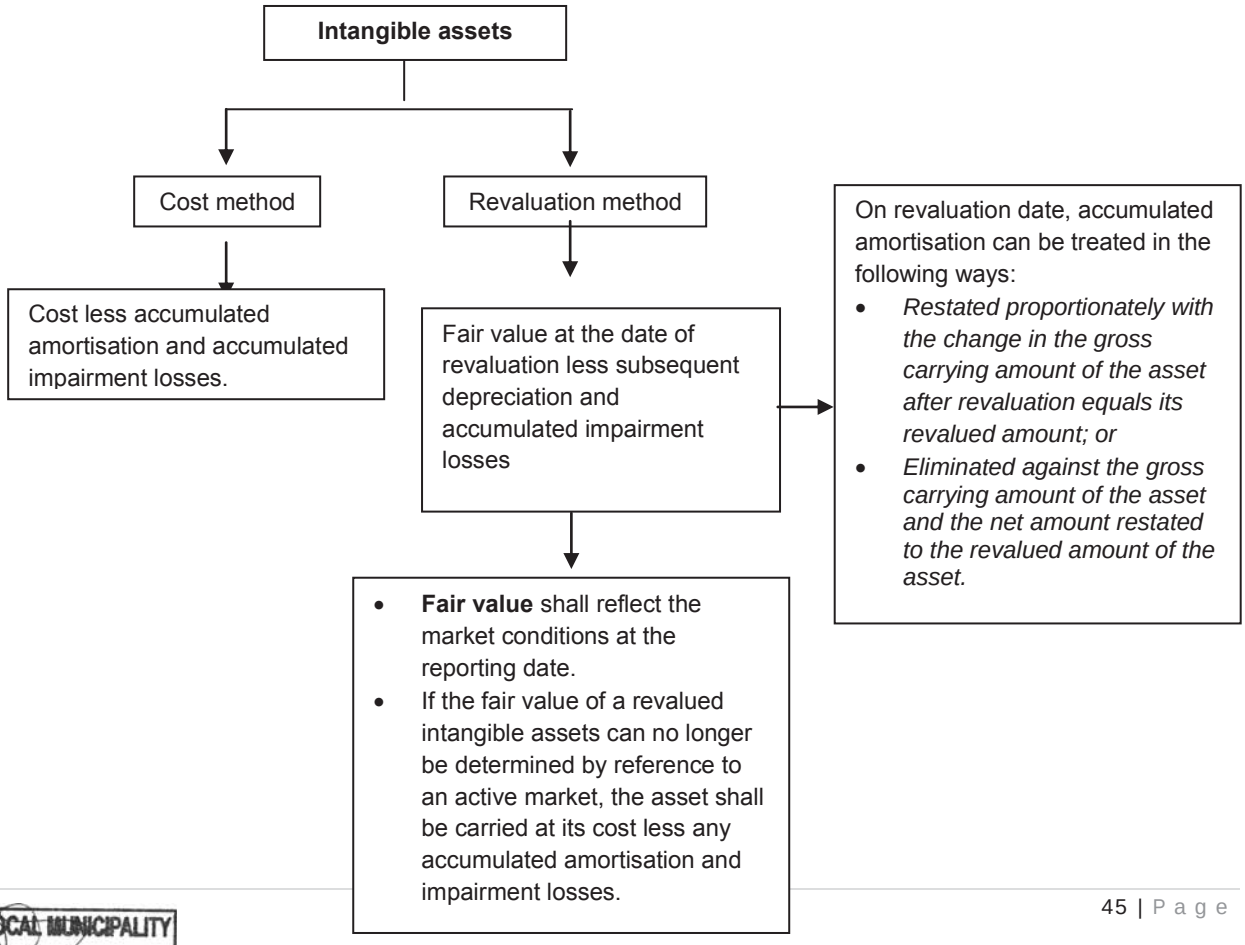
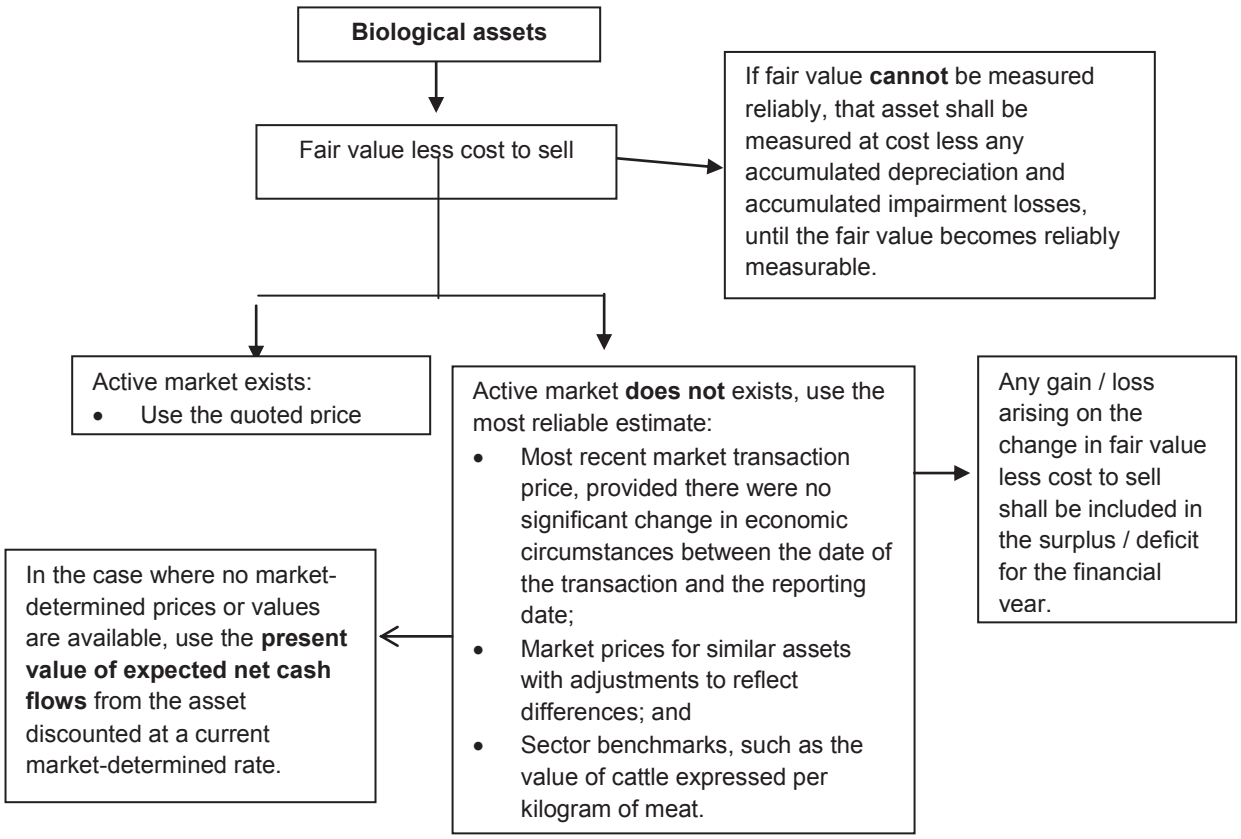


Figure 7: Measurement after recognition



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Figure 8: Measurement after recognition



(c) Responsibilities

- The CFO, in consultation with the AO and HODs, shall determine effective procedures for the on-going capitalisation of assets after recognition.
- Every HOD shall ensure that all capital expenses associated with assets under their control are correctly capitalised.
- Every HOD shall ensure that revaluations and fair value adjustments are conducted where applicable to immovable infrastructure under their control.

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10.7 DEPRECIATION

(a) Definition and rules

Depreciation

Depreciation is the systematic allocation of the depreciable amount of an asset over its remaining useful life. The amortisation of intangible assets is identical.

Land and servitudes are considered to have unlimited life; therefore they are not depreciated. Heritage assets and investment property are also not depreciated.

Depreciable amount

The depreciable amount is the cost of an asset, or other amount substituted for cost, less its residual value.

Residual value

The residual value is the estimated amount that the municipality would currently obtain from disposal of the asset after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.

The residual values of assets are indicated in **Annexure A** and **B** in the form of a percentage. In the case of assets measured after recognition on the cost model, the percentage is of the initial cost of acquisition. In the case of assets measured after recognition on the revaluation model, the percentage is of the revalued cost.

Intangible assets with an indefinite useful life

An intangible asset with an indefinite useful life will not be amortised. Impairment testing shall be performed on these assets on an annual basis and whenever there is an indication that the assets might be impaired, comparing its recoverable amount with its carrying amount.

Remaining useful life

The remaining useful life (RUL) of a depreciable PPE asset is the time remaining until an asset ceases to provide the required standard of performance or economic usefulness.

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The remaining useful life of all depreciable immovable PPE assets at initial recognition is the same as the expected useful life indicated in **Annexure A** above. The remaining useful life of all depreciable movable PPE assets that are new, or are considered to have been renewed, at initial recognition is the same as the expected useful life indicated in **Annexure B**.

Annual review of remaining useful life

The remaining useful lives of depreciable PPE are reviewed every year at the reporting date. Changes may be required as a result of new, updated or more reliable information being available. Changes may also be required as a result of impairments (as contemplated in **Section 10.8** of this policy). Depreciation charges in the current and future reporting periods are adjusted accordingly, and are accounted for as a change in an accounting estimate.

Depreciation method

Depreciation of PPE is applied at the component level. A range of depreciation methods exist and can be selected to model the consumption of service potential or economic benefit (for example the straight line method, diminishing amount method, fixed percentage on reducing balance method, sum of the year digits method, production unit method). The approach used should reflect the consumption of future economic benefits or service potential, and should be reviewed annually where there has been a change in the pattern of consumption.

Depreciation charge

Depreciation starts once an asset is available for use, when it is in the location and condition necessary for it to be capable of operating in the manner intended by management. Depreciation of an assets ceases at the earlier of the date that the asset is classified as held for sale (in accordance with the standard of GRAP on Non-current Assets Held for Sale and Discontinued Operations) and the date the asset is de-recognised.

Change in depreciation model

Depreciation on assets whose useful lives were changed will be calculated on the diminishing balance method.

Carrying amount

The carrying amount is the cost price / fair value amount after deducting any accumulated depreciation and accumulated impairment losses.

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Finance lease

Depreciable assets financed through a finance lease will give rise to a depreciation expense and finance cost which will occur for each accounting period. The depreciation policy for depreciable leased assets shall be consistent with the policy of depreciable owned assets, and the depreciation recognised shall be calculated in accordance with the Standard on Property, Plant and Equipment, GRAP 17. If there is no reasonable certainty that the municipality will obtain ownership by the end of the lease term, the asset shall be fully depreciated over the shorter of the lease term and its useful life. If there is certainty that the municipality will obtain ownership by the end of the lease term, the asset will be fully depreciated over the asset's useful life.

(b) Policy statement

All PPE, except land, servitudes and heritage assets, shall be depreciated over their remaining useful lives. All intangible assets, other than intangibles with an indefinite useful life, shall be amortised over their remaining useful lives.

The method of depreciation / amortisation shall be reviewed on an annual basis, though the *straight line method / diminishing amount method / fixed percentage on reducing balance method / sum of the year digits method / production unit method* shall be used in all cases unless Council determines otherwise. Investment Property on the fair value method will also not be depreciated. The existence, remaining useful lives and residual values shall also be reviewed at each reporting date.

(c) Responsibilities

- The HODs shall ensure that a budgetary provision is made for the depreciation of the immovable PPE in the ensuing financial year, in consultation with the CFO.
- The CFO shall indicate a fixed annual date for the review of the remaining useful life of immovable PPE under the control of the respective HODs.
- Every HOD shall annually review the remaining useful life as well as the expected useful life and residual values stated in **Annexures A and B** and the depreciation method of PPE that are under their control and motivate to the AO and CFO any adjustments if these are required, in the judgement of the HOD.
- Changes should not be made on a continuous basis because the accounting principle of consistency would be violated.

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- The CFO shall report changes made to the remaining useful life of immovable PPE in the asset register to the AO and Council.
- The CFO shall ensure that depreciation charges are debited on a monthly basis and that the fixed asset register is reconciled with the general ledger.

10.8 IMPAIRMENT

(a) Definition and rules

Impairment

Impairment is defined as the loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation.

Indications of impairment

The municipality must review assets for impairment when one of the indicators below occurs or at least at the end of each reporting period. In assessing whether there is any indication that an asset may be impaired, an entity shall consider as a minimum the following indicators:

10.8.1 External sources of information:

- decline or cessation in demand;
- significant long-term changes in the technological, legal or government policy environment;
- the carrying amount of the net assets of the entity is more than its market capitalisation;
- market interest rates have increased during the period, and those increases are likely to affect the discount rate used in calculating an asset's value in use and decrease the asset's recoverable amount materially; or
- a halt in construction could indicate an impairment. Where construction is delayed or postponed to a specific date in the future, the project may be treated as work in progress and not considered as halted.

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10.8.2 Internal sources of information:

- evidence of physical damage;
- evidence of obsolescence;
- significant changes with an adverse effect on the entity have taken place during the period, or are expected to take place in the near future, in the extent to which, or a manner in which, an asset is used or is expected to be used, including an asset becoming idle, plans to dispose of an asset before the previously expected date, and reassessing the useful life of an asset as finite rather than indefinite;
- cash flow for acquiring an asset or maintenance cost thereafter is higher than originally budgeted;
- the actual net cash flow or operating profit or loss flowing from an asset are significantly worse than those budgeted;
- a significant decline in budgeted net cash flow or operating profit, or a significant increase in the budget loss, flowing from the asset; or
- operating losses or net cash outflows for the asset, when current period amounts are aggregated with budgeted amounts for the future.

10.8.3 Other indications, such as loss of market value.

Impairment of projects under construction

In assessing whether a halt in construction would trigger an impairment test, it should be considered whether construction has simply been delayed or postponed, whether the intention to resume construction in the near future or whether the construction work will not be completed in the foreseeable future. Where construction is delayed or postponed to a specific future date, the project may be treated as work in progress and is not considered as halted.

Intangible assets

The municipality must test all intangible assets associated with immovable PPE not yet available for use or which have an indefinite useful life for impairment. This impairment test may be performed at any time during the reporting period provided it is performed at the same time every year.

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Investment property on the fair value model

Investment property that is measured at fair value is specifically excluded from the scope of GRAP 21 and GRAP 26 (impairment standards). Any impairment would be reflected in the annual review of fair value.

Recoverable amount

The events and circumstances in each instance must be recorded. Where there are indications of impairment, the municipality must estimate the recoverable service amount of the asset and also consider adjustment of the remaining useful life, residual value, and method of depreciation.

Impairment loss

An impairment loss of a non-cash-generating unit or asset is defined as the amount by which the carrying amount of an asset exceeds its recoverable service amount. The recoverable service amount is the higher of the fair value less costs to sell and its value in use.

An impairment loss of a cash-generating unit (smallest group of assets that generate cash inflows) or asset is the amount by which the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the higher of the fair value less costs to sell and its value in use.

Non-cash generating unit

Non-cash-generating units are those assets (or group of assets) that are not held with the primary objective of generating a commercial return. This would typically apply to assets providing goods or services for community or social benefit. The recoverable service amount is the higher of the asset's fair value less cost to sell and its value in use. It may be possible to determine the fair value even if the asset is not traded in an active market. If there is no binding sales agreement or active market for an asset, the fair value less cost to sell is based on the best information available to reflect the amount that an entity could obtain. However, sometimes it will not be possible to determine the fair value less cost to sell because there is no basis for making reliable estimates of the amount obtainable. For non-cash generating assets which are held on an on-going basis to provide specialised services or public goods to the community, the value in use of the assets is likely to be greater than the fair value less cost to sell. In such cases the municipality may use the asset's value in use as its recoverable

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service amount. The value in use of a non-cash generating unit/asset is defined as the present value of the asset's remaining service potential.

This can be determined using any of the following approaches:

- the Depreciated Replacement Cost (DRC) approach (and where the asset has enduring and material over-capacity, for example in cases where there has been a decline in demand, the Optimised Depreciated Replacement Cost (ODRC) approach may be used);
- the restoration cost approach (the Depreciated Replacement Cost less cost of restoration) – usually used in cases where there has been physical damage; or
- the service units approach (which could be used for example where a production units model of depreciation is used).

Where the present value of an asset's remaining service potential (determined as indicated above) exceeds the carrying value, the asset is not impaired.

Cash-generating unit

Cash-generating units are those assets held with the primary objective of generating a commercial return. An asset generates a commercial return when it is deployed in a manner consistent with that adopted by a profit-oriented entity. Holding an asset to generate a "commercial return" indicates that an entity intends to generate positive cash inflows from the asset (or from part of the cash-generating unit of which the asset is a part) and earn a commercial return that reflects the risk involved in holding the asset. When the cost model is adopted, fair value is determined in accordance with the rules indicated for measurement after recognition. Costs to sell are the costs directly attributable to the disposal of the asset (for example agents fees, legal costs), excluding finance costs and income tax expenses. The value in use is determined by estimating the future cash inflows and outflows from the continuing use of the asset and net cash flows to be received or (paid) for the disposal of the assets at the end of its useful life, including factors to reflect risk in the respective cash-flows and the time value of money.

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Judgement

The extent to which the asset is held with the objective of providing a commercial return needs to be considered to determine whether the asset is a cash generating or non-cash generating asset. An asset may be held with the primary objective of generating a commercial return even though it does not meet that objective during a particular reporting period. Conversely, an asset may be a non-cash-generating asset even though it may be breaking even or generating a commercial return during a particular reporting period. In some cases it may not be clear whether the primary objective of holding an asset is to generate a commercial return. In such cases it is necessary to evaluate the significance of the cash flows. It may be difficult to determine whether the extent to which the asset generates cash flows is so significant that the asset is a non-cash-generating- or a cash-generating asset. Judgement is needed in these circumstances.

Recognition of impairment

The impairment loss is recognised as an expense when incurred (unless the asset is carried at a re-valued amount, in which case the impairment is carried as a decrease in the Revaluation Reserve, to the extent that such reserve exists). After the recognition of an impairment loss, the depreciation charge for the asset is adjusted for future periods to allocate the asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

When no future economic benefit is likely to flow from an asset, it is de-recognised and the carrying amount of the asset at the time of de-recognition, less any economic benefit from the de-recognition of the asset, is debited to the Statement of Financial Performance as a "Loss on Disposal of Asset".

In the event of compensation received for damages to an item of PPE, the compensation is considered as the asset's ability to generate income and is disclosed under Sundry Revenue; and the asset is impaired/ de-recognised.

Reversing an impairment loss

The municipality must assess each year from the sources of information indicated above whether there is any indication that an impairment loss recognised in previous years may no

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longer exist or may have decreased. In such cases, the carrying amount is increased to its recoverable amount (providing that it does not exceed the carrying amount that would have been determined had no impairment loss been recognised in prior periods). Any reversal of an impairment loss is recognised as a credit in surplus or deficit.

(b) Policy statement

Impairment of assets shall be recognised as an expense in the Statement of Financial Performance when it occurs or at least at every reporting date. Ad-hoc impairment shall be identified as part of normal operational management as well as scheduled annual inspections of the assets.

All assets relating to these assets which are held with the primary objective of generating a commercial return. Consequently the municipality adopts the impairment treatment for cash generating units in the impairments of its PPE and associated intangible assets that relate to these assets.

All these asset that are considered to be assets whose primary objective is to provide goods and services for community or social benefit, and where positive cash flows are generated, these are with the view to support the primary objective rather than for financial return to equity holders. Consequently the municipality adopts the impairment treatment for non-cash generating units in the impairments of its PPE and associated intangible assets that relate to these asset classes.

(c) Responsibilities

- The CFO shall indicate a fixed annual date for the review of any impairment that may have occurred on assets under the control of the respective HODs.
- The HODs shall review any impairment on the PPE under their control at the annual review date, and from time to time as a result of any events that come to their attention that may have a material negative effect on the performance of these assets. The HOD shall motivate to the CFO proposed changes to the performance of such assets and the necessary impairments that needs to be recognised on such assets.
- The HOD should evaluate all the immovable PPE for impairment, taking into consideration any discussions with the senior accountants and operating managers.

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- The Asset register administrator should update the fixed asset register with the information received, relating to the impairment, from the financial management system where the impairment journals have been processed.
- The CFO shall report changes made to the carrying values of these assets in the asset register to the AO and Council.

10.9 DE-RECOGNITION

(a) Definition and rules

Exempt assets

Capital assets transferred to another municipality or to a municipal entity or to a national or provincial organ of state in circumstances and in respect of categories of assets approved by the National Treasury, provided that such transfers are in accordance with a prescribed framework in terms of the Municipal Asset Transfer Regulations.

Non-exempt assets

Assets other than exempt assets.

De-recognition

Assets are de-recognised on disposal or when no future economic benefits or service potential are expected from its use or disposal. Where assets exist that have reached the end of their useful life yet they pose potential liabilities, the assets will not be de-recognised until the obligations under the potential liabilities have been settled.

The gain or loss arising from de-recognition of an item of immovable assets shall be included in surplus of deficit when the item is de-recognised.

PPE that is associated with the provision of basic services cannot be disposed without the approval of Council.

Government Gazette no.31346, Municipal asset transfer regulations, sets out the regulations regarding municipal asset transfers and disposals, for example type of assets that need approval to be disposed or transferred, timeframes, possible public participation requirements, considerations in approving the transfer or disposal and Council approval.

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Read in conjunction with the Municipal Finance Management Act (MFMA) it is clear that a municipality may not transfer ownership as a result of a sale or other transaction or otherwise permanently dispose of a capital asset needed to provide the minimum level of basic municipal services unless that transfer is to an organ of state, and the following conditions must be met:

- Ownership in the capital asset (including replacements, upgrading and improvements made by the organ of state) must immediately revert to the municipality should the organ of state for any reason cease to or is unable to render the service;
- The organ of state may not without the written approval of the municipality:
- Transfer, dispose of or encumber the capital asset (including replacements, upgrading and improvements made by the organ of state) in any way;
- Grant a right to another person to use, control or manage the capital asset (including replacements, upgrading and improvements made by the organ of state);
- The transfer agreement must reflect the conditions above; and
- The organ of state must demonstrate the ability to adequately maintain and safeguard the asset.

If the combined value of any non-exempt capital assets a municipality intends to transfer or dispose of in any financial year exceeds 5% of the total value of its assets, as determined from its latest available audited AFS, a public participation process must be conducted to facilitate the determinations of the municipal council, in relation to all the non-exempt capital assets proposed to be transferred or disposed of during the year.

Council may delegate the following powers and responsibilities to the AO:

- The decision as to whether the non-exempt capital asset is needed to provide a basic service;
- The power to approve in-principle that the non-exempt capital asset may be transferred or disposed of; and
- The authority to approve in-principle of the granting of a right to use a capital asset. This delegation does not extend however, to cover long-term high-value transactions.

Disposal of assets should be at fair value. If payment for the item is deferred, the consideration received is recognised initially at the cash price equivalent (the total proceeds discounted to

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the present value as at the transaction date). The difference between the nominal amount of the consideration and the cash price equivalent is recognised as interest revenue.

Disposal Management System

An effective system of disposal management for disposal or letting of assets, including unserviceable, redundant or obsolete assets, must be provided for in the Supply Chain Management Policy.

This must specify the ways in which assets may be disposed of, including by:

- transfer the asset to another organ of state in terms of a provision of the MFMA enabling the transfer of assets;
- transferring the assets to another organ of state at market related value or, when appropriate, free of charge;
- selling the asset; or
- destroying the asset.

PPE may be sold only at market related prices except when the public interest or the poor demands otherwise. When assets are traded in for other assets, the highest possible trade-in price must be negotiated.

Revaluation model

The revaluation surplus is transferred to the Accumulated Surpluses/ (Deficits) Account on de-recognition of an asset. An amount equal to the difference between the new (enhanced) depreciation expense and the depreciation expenses determined in respect of such immovable asset before the revaluation in question may be transferred from the Revaluation Reserve to the municipality's Accumulated Surplus/Deficit Account. An adjustment of the aggregate transfer is made at the end of each financial year.

(b) Policy statement

Fixed assets for which no future economic benefits or service potential are expected shall be identified and methods of disposal and the associated costs or income considered by Council. The carrying amount of the asset shall be de-recognised when no future economic benefits or service potential are expected from its use or its disposal. Where assets exist that have

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reached the end of their useful life yet they pose potential liabilities, the assets will not be de-recognised until the obligations under the potential liabilities have been settled.

Where an asset being de-recognised was previously revalued, the revaluation surplus is transferred to the Accumulated Surpluses/ (Deficits) Account on de-recognition of an asset.

(c) Responsibilities

- Fixed assets shall be de-recognised only on the recommendation of the HOD controlling the asset, and with the approval of the AO.
- Every HOD shall report to the CFO on assets which such HOD wishes to have de-recognised, stating in full the reason for such recommendation, indicating whether or not the assets are associated with the provision of basic services. The CFO shall consolidate all such reports, and shall promptly make a submission to the Disposals Committee with a copy to the AO on the PPE to be de-recognised, the proposed method of disposal, and the estimated cost or income from such disposal. The Disposals Committee shall consider the submission and make recommendations to the Council for adoption.
- Assets that are replaced in the nominal course of the life-cycle renewal should be de-recognised and removed from the asset register.
- The AO, in consultation with the CFO and other HODs shall formulate norms and standards from the replacement of all PPE.

10.10 INSURANCE OF ASSETS

(a) Definition and rules

Insurance provides selected coverage for the accidental loss of asset value.

Generally, government infrastructure is not insured against disasters because relief is provided from the Disaster Fund through National Treasury. The municipality can however elect to insure certain infrastructure risks, though approval must be obtained from the Council. The CFO must conduct a risk assessment of all assets and after considering the risks involved, report to Council, which assets must be insured. The risk assessment must be based on a loss probability analysis and if there is no capacity within the municipality to conduct the analysis, the CFO should be authorised to obtain external professional assistance.

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The municipality may elect to operate a self-insurance reserve, in which case the CFO shall annually determine the premiums payable by the departments or votes after having received a list of assets and insurable values of all relevant assets from the HODs concerned. This will be reflected in the accumulated surplus and will be cash backed.

Assets must be insured internally or externally and coverage must be based on the loss probability analysis. All insurance claims must be assessed by an official, charged with the responsibility for the insurance of assets, to determine whether the damage to the assets can be recovered from possible third parties involved. If the damage was caused by an identifiable third party the CFO should compile a report advising the AO of the facts thereof and any possible further action.

(b) Policy statement

The municipality should adhere to the disaster management plan for prevention and mitigation of disaster in order to be able to attract the disaster management contribution during or after disaster. The Council shall decide on insurance cover for assets each financial year based on the recommendation from the AO after consultation with the CFO.

(c) Responsibilities

- The AO will consult with the CFO on the basis of insurance to be applied to each type of asset: either the carrying value or the replacement value of the immovable asset concerned. The approach shall take due cognisance of the budgetary resources of the municipality, and where applicable asset classes shall be prioritised in terms of their risk exposure and value.
- The AO shall advise Council on the insurance approach taken.
- In the event that the CFO is directed by Council to establish a self-insurance reserve, the CFO shall annually submit a report to the Council on any reinsurance cover which it is deemed necessary to procure for the municipality's self-insurance reserve.

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11. POLICY FOR SAFEGUARDING

(a) Definitions and rules

The municipality applies controls and safeguards to ensure that assets are protected against improper use, loss, theft, malicious damage or accidental damage.

The existence of assets is physically verified from time-to-time, and measures adopted to control their use, as follows:

- All above ground assets should be verified for existence and any changes in condition at least once a year. These inspections should be formally recorded and signed off and, where possible, shall be worked into the routine maintenance inspections. These inspections may be prioritised on a risk basis to give emphasis to assets approaching the end of their useful life and assets with a high value in relation to total assets (the threshold for high value will be determined by the CFO), whereas a sample basis may be adopted for long life or multiple assets of a similar nature;
- Performance data shall be reviewed for buried assets to identify possible changes in condition; and
- A detailed road condition survey shall be conducted every 5 years.

Every HOD shall at least once during every financial year undertake a comprehensive verification of all movable PPE controlled by or used by the department concerned. Every HOD shall promptly and fully report in writing to the CFO, in the format determined by the CFO, all relevant results of such verification.

This report in respect of the annual physical verification of movable assets shall:-

- Confirm the location of the asset;
- Confirm the physical description of the asset;
- Confirm the level of utilisation of the asset;
- Indicate the assessment of the condition of the asset (Condition Grade);
- Indicate the expected useful life of the asset (RUL); and
- The existence or absence of any physical impairment of the asset.

The municipality may allocate day-to-day duties relating to such control, verification and safekeeping to asset custodians, and record such in the asset register.

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(b) Policy statement

An asset safeguarding plan shall be prepared for all assets indicating measures that are considered effective to ensure that all immovable assets under control of the municipality are appropriately safeguarded from inappropriate use or loss, including the identification of asset custodians for all assets. The impact of budgetary constraints on such measures shall be reported to Council. The existence, condition and location of these assets shall be verified annually (in line with the assessment of impairment).

(c) Responsibilities

- Each HOD shall prepare and submit to the CFO, upon request, an annual asset safeguarding plan for the assets under the control of their respective departments, indicating the budget required.
- The CFO shall confirm the available budget, and in consultation with the respective HOD, determine the impact of any budget shortfall. The CFO shall report the impacts to the AO for review, and advise Council.
- Each HOD shall implement the safeguarding plan within the resources made available.
- Each HOD shall report, within the time frame indicated by the CFO, the existence, condition, location and appropriate use of assets under the control of their respective departments at the review date.
- Every HOD shall at least once during every financial year undertake a comprehensive verification of all movable PPE controlled by or used by the department concerned.
- Every HOD shall promptly and fully report in writing to the CFO, in the format determined by the CFO, all relevant results of such movable asset verification.
- Every HOD shall at least once during every financial year undertake a comprehensive verification of
 all movable PPE controlled by or used by the department concerned.
- Every HOD shall promptly and fully report in writing to the CFO, in the format determined by the CFO, all relevant results of such movable asset verification.
- Malicious damage, theft, and break-ins must be reported to the AO or delegated person within 48 hours of its occurrence or awareness by the respective HOD.
- The AO must report criminal activities to the South African Police Service.

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12. POLICY FOR LIFE-CYCLE MANAGEMENT OF IMMOVABLE PPE ASSETS

(a) Definitions and rules

Service delivery

Immovable PPE assets (such as infrastructure and community facilities) are the means by which the municipality delivers a range of essential municipal services. Consequently the management of such assets is critical to meeting the strategic objectives of the municipality and in measuring its performance.

Asset management

The goal of asset management of immovable PPE is to meet a required level of service, in the most cost-effective manner, through the management of assets for present and future customers.

The core principles are:

- taking a life-cycle approach;
- developing cost-effective management strategies for the long-term;
- providing a defined level of service and monitoring performance;
- understanding and meeting the impact of growth through demand management and infrastructure investment;
- managing risks associated with asset failures;
- sustainable use of physical resources; and
- continuous improvement in the immovable PPE asset management practices.

(b) Policy statement

The municipality shall provide municipal services for which the municipality is responsible, at an appropriate level, and in a transparent, accountable and sustainable manner, in pursuit of legislative requirements and in support of its strategic objectives, according to the following core principles:

Effective governance

The municipality shall strive to apply effective governance systems to provide for consistent asset management and maintenance planning in adherence to and compliance with all

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applicable legislation to ensure that asset management is conducted properly, and municipal services are provided as expected.

To this end, the municipality shall:

- continue to adhere to all constitutional, safety, health, systems, financial and asset-related legislation;
- regularly review updates and amendments to the above legislation;
- review and update its current policies and by-laws to ensure compliance with the requirements of prevailing legislation; and
- effectively apply legislation for the benefit of the community.

Sustainable service delivery

The municipality shall strive to provide to its customers services that are technically, environmentally and financially sustainable.

To this end, the municipality shall:

- Identify a suite of levels and standards of service that conform with statutory requirements and rules for their application based on long-term affordability to the municipality;
- identify technical and functional performance criteria and measures, and establish a commensurate monitoring and evaluation system;
- identify current and future demand for services, and demand management strategies;
- set time-based targets for service delivery that reflect the need to newly construct, upgrade, renew, and dispose infrastructure assets, where applicable in line with national targets;
- apply a risk management process to identify service delivery risks at asset level and appropriate responses;
- prepare and adopt a maintenance strategy and plan to support the achievement of the required performance;
- allocate budgets based on long-term financial forecasts that take cognisance of the full life-cycle needs of existing and future infrastructure assets and the risks to achieving the adopted performance targets;

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- strive for alignment of the financial statements with the actual service delivery potential of the infrastructure assets; and
- implement its tariff and credit control and debt collection policies to sustain and protect the affordability of services by the community.

Social and economic development

The municipality shall strive to promote social and economic development in its municipal area by means of delivering municipal services in a manner that meet the needs of the various customer user-groups in the community.

To this end, the municipality shall:

- regularly review its understanding of customer needs and expectations through effective consultation processes covering all service areas;
- implement changes to services in response to changing customer needs and expectations where appropriate;
- foster the appropriate use of services through the provision of clear and appropriate information;
- ensure services are managed to deliver the agreed levels and standards; and
- create job opportunities and promote skills development in support of the national Expanded Public Work Program (EPWP).

Custodianship

The municipality shall strive to be a responsible custodian and guardian of the community's assets for current and future generations.

To this end, the municipality shall:

- establish a spatial development framework that takes cognisance of the affordability to the municipality of various development scenarios;
- establish appropriate development control measures including community information;
- cultivate an attitude of responsible utilisation and maintenance of its assets, in partnership with the community;
- ensure that heritage resources are identified and protected; and
- ensure that a long-term view is taken into account in infrastructure asset management decisions.

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Transparency

The municipality shall strive to manage its infrastructure assets in a manner that is transparent to all its customers, both now and in the future.

To this end, the municipality shall:

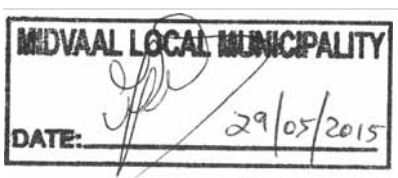
- develop and maintain a culture of regular consultation with the community with regard to its management of infrastructure in support of service delivery;
- clearly communicate its service delivery plan and actual performance through its Service Delivery and Budget Implementation Plan (SDBIP);
- avail immovable PPE asset management information on a ward basis; and
- continuously develop the skills of councillors and officials to effectively communicate with the community with regard to service levels and standards.

Cost-effectiveness and efficiency

The municipality shall strive to manage its infrastructure assets in an efficient and effective manner.

To this end, the municipality shall:

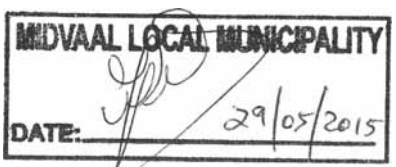
- assess life-cycle options for proposed new infrastructure in line with the Supply Chain Management Policy;
- regularly review the actual extent, nature, utilisation, criticality, performance and condition of infrastructure assets to optimise planning and implementation works;
- assess and implement the most appropriate maintenance of infrastructure assets to achieve the required network performance standards and to achieve the expected useful life of infrastructure assets;
- continue to secure and optimally utilise governmental grants in support of the provision of free basic services;
- implement new and upgrading construction projects to maximise the utilisation of budgeted funds;
- ensure the proper utilisation and maintenance of existing assets subject to availability of resources;
- establish and implement demand management plans;



- timeously renew infrastructure assets based on capacity, performance, risk exposure, and cost;
- timeously dispose of infrastructure assets that are no longer in use;
- review management and delivery capacity, and procure external support as necessary;
- establish documented processes, systems and data to support effective life-cycle infrastructure asset management;
- strive to establish a staff contingent with the required skills and capacity, and procure external support as necessary; and
- conduct regular and independent assessments to support continuous improvement of infrastructure asset management practice.

(c) Responsibilities

- Upon adoption of this policy by Council, the AO shall meet regularly with the CFO and HODs and to take measures to effectively implement this policy, and to report to Council on progress made at a frequency indicated by Council.
- HODs shall develop, and update at regular intervals to be determined by the AO in consultation with the CFO and HODs, an Asset Management Plan (AMP) for each service involving immovable PPE that shall assess levels and standards of service, future demand, risk, determine a lifecycle plan for a minimum 10 year planning horizon, and identify management practice improvement needs (3 year horizon). The AMPs will be submitted through the AO to Council for adoption. AMPs shall be used to inform the preparation of a CMIP and budgets through the IDP process. The time frame for the first time implementation of this will be determined by the AO in consultation with the CFO and HODs.
- The CFO shall, in consultation with HODs, determine grading scales for the measurement of asset condition, performance, cost-of–operation, and utilisation for that are common and applicable to all services. Where necessary, the HODs shall interpret the grading scales for the immovable PPE assets under their control. HODs shall determine the grading of all immovable PPE assets under their control at a level of accuracy considered appropriate to the municipality's resources, at intervals to be determined by the AO in consultation with the CFO and HODs.
- HODs shall prepare, and review at regular intervals to be determined by the AO in consultation with the CFO and HODs, an Operations and Maintenance Strategy and Plan, and submit such, through the AO, to Council for adoption. The municipality shall



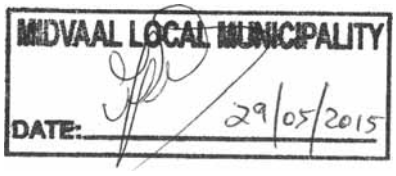
engage contractors when necessary to support in the implementation of maintenance actions and adopt a system that assists in managing such maintenance. The time frame for the first time implementation of this will be determined by the AO in consultation with the CFO and HODs.

- HODs shall determine detailed service performance measures (differentiated, where applicable for identified customer groups), and submit such, through the AO, to Council for adoption and inclusion in the Services Delivery and Budget Implementation Plan. HODs shall establish a monitoring regime, and report actual performance each financial year. The time frame for the first time implementation of this will be determined by the AO in consultation with the CFO and HODs.
- The AO shall establish procedures to ensure that legislative requirements regarding the management of immovable PPE assets, including but not limited to health and safety, and environmental protection, are documented and advised to HODs. HODs shall address legislative needs in their strategies and plans, and shall enforce implementation.
- Review the municipality's Risk Management framework to ensure that it is effective for the management of physical risks to infrastructure and buildings. Important actions shall be identified and implemented. The HODs shall report risk exposure relating to their respective assets each financial year.

13. SELLING OF REDUNDANT MOVABLE ASSETS

All assets earmarked for writing off must be sold by public auction or tender after the following steps have been followed:-

- a notice of the intention of the municipality to sell the asset has been published in a local newspaper;
- in the case of a public auction, the municipality has appointed an independent auctioneer to conduct the auction; and
- in the case of a tender, the prescribed tender procedures of the municipality has been followed.



RESIGNATION OF OFFICIALS

At the resignation of an employee the applicable Asset Controller must complete the relevant asset form and forward it to the Human Resources Section for their further attention. This form is a statement that the inventory and asset items entrusted to the employee to execute his/her daily duties are in good order and handed in where necessary.

14. POLICY IMPLEMENTATION

Procedures should be prepared and adopted by the AO, in consultation with the CFO and HODs, to give effect to this policy.



ANNEXURE A: FIXED ASSETS EXPECTED USEFUL LIVES

Infrastructure Assets			
Asset Component	**Asset Life**	**Asset Component**	**Asset Life**
Electricity:		**Gas:**	
Power stations	30	Meters	20
Cooling towers	30	Mains	20
Transformer kiosk	30	Storage tanks	20
Meters	20	Supply / Reticulation	20
Load control equipment	20		
Switch gear equipment	20	**Sewerage:**	
Supply / Reticulation	20	Sewers	20
Main		Outfall sewer	20
		Purification works	20
Roads:		Sewerage pumps	15
Motorways	15	Sludge machines	15
Other Roads	10		
Traffic islands	10	**Pedestrian Malls:**	
Traffic lights	20	Footways	20
Street lighting	25	Kerbing	20
Overhead bridges	30	Paving	20
Storm-water drains	20		
Bridges, subways & culverts	30	**Airports:**	
Car parks	20	Aprons	20
Bus terminals	20	Runways	20
		Taxiways	20
Water:		Airports/ Radio beacons	20
Meters	15		
Mains	20		
Rights	20		
Supply / Reticulation	20		
Reservoirs & Tanks	20		

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Community Assets			
Asset Component	**Asset Life**	**Asset Component**	**Asset Life**
Buildings:		**Recreational Facilities:**	
Ambulance stations	30	Bowling greens	20
Aquariums	30	Tennis courts	20
Beach developments	30	Swimming pools	20
Care centres	30	Golf courses	20
Cemeteries	30	Juskei pitches	20
Civic theatre	30	Outdoor sports facilities	20
Clinics / hospitals	30	Organ & case	20
Community centres	30	Lakes and dams	20
Fire stations	30	Fountains	20
Game reserves / Rest camps	30	Floodlighting	20
Indoor sports	30		
Libraries	30	**Security Measures:**	
Museums / Art galleries	30	Fencing	3
Parks	30	Security systems	5
Public toilets	30	Access controls	5
Recreation centres	30		
Stadiums	30		
Zoo's	30		

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Other Assets			
Asset Component	**Asset Life**	**Asset Component**	**Asset Life**
Buildings:		**Emergency Equipment:**	
Abattoirs	30	Fire	15
Asphalt plant	30	Ambulances	5
Cable stations	30	Fire horses	5
Caravan parks	30	Emergency lights	5
Cinemas	30		
Compacting stations	30	**Motor Vehicles:**	
Hostels – public / tourist	30	Fire engines	20
Hostels – workers	30	Buses	15
Housing schemes	30	Motor vehicles	5
Kilns	30	Motorcycles	3
Laboratories	30	Trucks / Bakkies	7
Markets	30	Watercraft	15
Nurseries	30		
Office buildings	30	**Plant & Equipment:**	
Old age homes	30	Graders	15
Quarries	30	Tractors	15
Tip sites	30	Mechanical horses	15
Training centres	30	Farm equipment	5
Transport facilities	30	Lawnmowers	2
Workshops / Depots	30	Compressors	5
		Conveyors	5
Office Equipment:		Radio equipment	5
Computer hardware	5	General	5
Computer software	5	Cable cars	15
Office machines	5	Irrigating systems	15
Air-conditions	7	Crematories	15
		Tippers	15

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		Milling equipment	15
		Feeders	15
Furniture & Fittings:			
Chairs	10		
Tables / Desks	10		
Cabinets / Cupboards	10		
Miscellaneous	10		
Bins & Containers			
Households refuse bins	5		
Bulk containers	10		

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ANNEXURE B: ASSETS RESIDUAL VALUES

Asset Class	Residual Value	Comment
Land	None	No depreciation on land
Buildings:		
Dwelling	None	Not trading in open market
Non- Residential	None	Not trading in open market
Infrastructure:		
Electricity	None	Not trading in open market
Roads	None	Not trading in open market
Sewer	None	Not trading in open market
Water	None	Not trading in open market
Telkom sleeves	None	Not trading in open market
Solid Waste – Bins and Containers	R100.00	Scrap metal value
– Collection trucks	10%	10% of the cost price The municipality does not replace vehicles after a fixed period, but rather once the vehicle has reached the end of its functional life.
Other Assets:		
Furniture and Office equipment	R50.00	Typical internal tender proceed
Machinery and Equipment	R50.00	Typical internal tender proceed
Computer Equipment	None	Computers have no scarp value due to frequent changes in technology. No active market
Motor vehicles	10%	10% of the cost price The municipality does not replace vehicles after a fixed period, but rather once the vehicle has reached the end of its functional life.
Heritage Assets:	None	No active market

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Intangible Assets: Software	None	Computers have no scarp value due to frequent changes in technology. No active market
Any Asset with a cost less than R250.00	None	Will be fully depreciated.

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ANNEXURE Q

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POLICY ON THE PLANNING AND APPROVAL OF CAPITAL PROJECTS

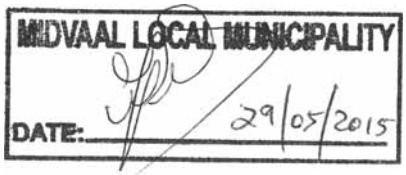
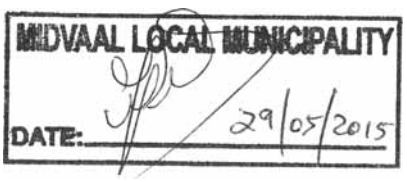


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POLICY ON THE PLANNING AND APPROVAL OF CAPITAL PROJECTS

1. Scope and Application

The Policy on the Planning and Approval of Capital Projects is applicable to the Midvaal Local Municipality. The policy will mostly be applied during allocation of funding at the time of approval of the Capital Budget for the forthcoming financial period.

This policy must be read in conjunction with the Supply Chain Management Policy.

2. Purpose and objectives

The purpose and objectives of this policy are to:

2.1 Ensure the optimum allocation of resources to projects that can be implemented within the timeframes budgeted for; and

2.2 Ensure the capital projects are only budgeted for if feasibility for said project has been proven.

3. Background

The MTREF period applicable to municipalities are 3 years, therefore the capital budget is also spread over a period of 3 years. This provides departments the opportunity to plan their capital spending activities in advance, allowing for a more strategic approach.



The typical cycle for a capital project consists of at least the following phases:

3.1 Feasibility study;

3.2 Basic planning;

3.3 Environmental Impact Assessment;

3.4 Detail Planning and design; and

3.5 Implementation.

4. Policy Statement

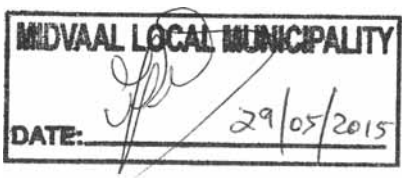
That all capital projects be evaluated in terms of a project plan (time frame) as well as a cash flow linked to the project plan, to determine the practicality to implement the project within the proposed budget and time frame (multi-year projects).

That all proposed budgets for projects be approved only if the evaluation is positive.

The policy will be effective as from 1 July 2014.



ANNEXURE R



MIDVAAL
LOCAL MUNICIPALITY

INDIGENT POLICY

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REVISED INDIGENT POLICY

1. DEFINITIONS

"Accounting Officer" means the municipal manager appointed in terms of Section 60 of the Municipal Finance Management Act;

"Annually" means once every financial year;

"Chief Financial Officer" means the person appointed as the Chief Financial Officer of the Municipality, or his or her nominee;

"Child headed family" means a household where both parents are deceased and where all occupants of property are children of the deceased and under the legal age to contract for services.

"Household" means any registered owner or tenant with or without children who reside on the same premises.

"Indigent" means any household or category of households, including a child headed household earning a combined gross income, as determined by the municipality in terms of social and economic analysis of its area, as vested in the municipal policy, which qualifies for rebates or service subsidy, provided that child support grant is not included when calculating such household income.

"Indigent Customer" means the head of an indigent household:-

(a) Who applied for and has been declared indigent in terms of Council's Indigent Policy for the provision of services from the Municipality; and

(b) Who makes application for indigent support in terms of Council's Indigent Policy on behalf of all members of his or her household.

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"Indigent Policy" means the Indigent Policy adopted by the Council of the Municipality

"Indigent Support Program" means a structured program for the provision of indigent support subsidies to qualifying indigent customers in terms of the Council's Indigent Policy;

"Indigent register" means the municipal list of indigent customers as per the municipal policy which has to be updated on a monthly basis or as and when required, designed to contain all the data contained within completed indigent application forms.

"Owner" in relation to immovable property means –

(a) the person in whom is vested the legal title thereto provided that:-
- the lessee of immovable property which is leased for a period of not less than thirty years, whether the lease is registered or not, shall be deemed to be the owner thereof;
- the occupier of immovable property occupied under a service servitude or right analogous thereto, shall be deemed to be the owner thereof;

(b) if the owner is dead or insolvent or has assigned his or her estate for the benefit of his creditors, has been placed under curator ship by order of court or is a company being wound up or under judicial management, the person in whom the administration of such property is vested as executor, administrator, trustee, assignee, curator, liquidator or judicial manager, as the case may be, shall be deemed to be the owner thereof;

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2. PREAMBLE

2.1 In recent municipal discourse in South Africa the term “indigent policy” has tended to refer to a policy on how chronically poor households should be dealt within relation to the generation of municipal income.

2.2 Most commonly, these policies adopt a narrow approach to this, seeking to define indigence in terms of particular household income level, administratively identifying household falling below this level, and provide them with a grant to facilitate their payment of the municipal accounts.

2.3 Our approach as Midvaal is that the term indigent policy should refer to something broader. We prefer to define it rather as the whole set of interventions that ensure that the basic needs of the poor are met, and their rights upheld while protecting resources for use by the next generation.

3. BACKGROUND

3.1 An indigent policy is required to ensure that constitutional obligations relating to the socio-economic rights of all South Africans are realised.

3.2 Failure to address the needs of the poor may jeopardise growth while poverty relief may stimulate growth and competitiveness by creating a more stable environment.

3.3 An indigent policy provides an opportunity to create a safety net to the poorest section of the population.

3.4 Poverty Manifestation in Midvaal

3.4.1 Poverty is more than a lack of income. Poverty exists when an individual’s or a household’s, access to income, jobs, infrastructure or services is

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inadequate to ensure full access to opportunities in society. The condition of poverty is caused by a combination of social, economic, spatial, environmental and political factors.

3.5 It is clear from the poverty profiles that not only is poverty a general critical problem in Midvaal, but that there is a significant number of people who are living in extreme poverty and who without Council support will be unable to afford to pay for even the most basic of services.

4. INDIGENT POLICY PRINCIPLES

4.1 Equity

This implies that all people in a similar position should be treated similarly. The municipality must differentiate fairly between those in different circumstances, and treat them appropriately according to their different circumstances.

4.2 Sustainability

The policy must be financially and environmentally sustainable. This assumes a judicious long term approach to the use resources in both Finance and Social Services sections.

4.3 Reasonable choices

The policy shall enable all households, including indigent households, to take responsibility and make choices wherever possible that best suit their circumstances.

4.4 Inclusivity

Income and indigent policies for poor Midvaal residents must be integrated seamlessly with income policy for all other citizens.

As households' circumstances change they should be able to shift relatively easily across the continuum of choices.

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4.5 Implementable

The indigent Policy must be administratively practical and implementable. Both Social Services and Finance shall play a key role to implement the policy.

5. OBJECTIVE

5.1 The policy seeks to address but not limited to:

5.1.1 The urgent need to address the high levels of chronic poverty in Midvaal.

5.1.2 The requirement of developmental local government that municipalities work together with local communities to find ways to meet the needs of the poor and to improve their lives.

5.1.3 The Constitutional obligations to provide basic services to the poor.

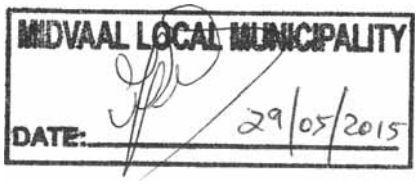
The Indigent Support Policy will seek to provide support to the registered indigents by:

- Free basic municipal services
- Indigents burials
- Employment opportunities

6. LEGISLATIVE FRAMEWORK

6.1 This policy is designed and implemented within the framework of the following legislation:

- The Constitution of South Africa sets out the obligation of government
- Local Government: Municipal Structures Act No. 117 of 1998
- Municipal Structures Amendment Act No. 33 of 2000
- Municipal Systems Act No. 32 of 2000
- Local Government Property Rates Act, No 6 of 2004



- Municipal Finance Management Act No. 56 of 2003
- Water Services Act No. 108 of 1997
- Annual Division of Revenue Act

7. SCOPE OF THE POLICY

7.1 The policy covers a wide range of indigent benefits such as but not limited to:

- Indigent rates and tax rebates
- Indigent burials
- Water leak repairs

7.2 Expanded Social Package (indigent exit programmes, life skills programmes, Unemployed database, Counselling by Social Workers).

8. DEFINITION OF INDIGENT

8.1 Indigents are defined as those people, due to a number of factors, who are unable to make monetary contribution towards basic services, no matter how small the amounts seem to be.

8.2 Any household, earning less than the R3 500.00 qualify to be registered as indigents. Examples are pensioners, unemployed, child headed families and students. Midvaal Local Municipality will align the income level of indigent households with the income category as determined by the department of Human Settlement for ownership of RDP properties. The said amount currently is an equivalent of R3 500.00 per household.

8.3 A household is defined as all adults and children living on a single property.

8.4 An indigent policy will thus refer to fairly limited set of administrative procedures within the income function for distributing grant support to reduce the municipal account to particular households.

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8.5 As per the indigent policy, an indigent data-base refers to a data base that the Midvaal Local Municipality established to register and monitor all households that are categorised as per financial definition of an indigent.

9. QUALIFICATION CRITERIA

The criteria for the approval and registration as indigent household are as follows:

9.1 The applicant must be a resident of the Midvaal area. Business or industrial properties do not qualify as indigents.

9.2 Property owners with more than one property do not qualify.

9.3 Two categories of indigents will be considered:

9.3.1 Registered property owners (not tenants) who will benefit from the rebates in sections 10.1, 10.5 and 10.6

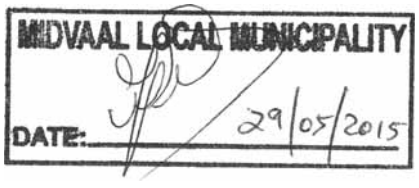
9.3.2 Other indigents who do not own property in Midvaal Local Municipality and will only qualify benefits in sections 10.5 and 10.6

9.4 In respect of 9.3.1 above, the applicant or any combination of applicants, must be:

9.4.1 The registered owner of the property; or

9.4.2 An occupier of a child-headed household where the property is registered in the name of the deceased parent or deceased parents; or

9.4.3 The party to whom the property is awarded in the event of a divorce; or



9.4.4 Where a deceased estate has not been wound up a letter of authority / executorship is needed;

9.4.4.1 In the case of a deceased estate, in whose name the property is registered, any heir to whom the registered property has been bequeathed; or

9.4.4.2 A surviving spouse, where the surviving spouse was married in community of property to the deceased, and where the property is registered in both spouses' names and the surviving spouse is the sole heir; or

9.4.4.3 A surviving spouse, who was married in community of property to the deceased, together with any other heirs, if any, where the property is registered in the name of that deceased; and

9.4.5 The total household income of the property may not exceed R3 500; and

9.4.6 Be a full-time occupant of the property; and

9.4.7 Must be in possession of a valid South African identity document.

9.4.8 If the property of the applicant has a valuation more than R1 000 000 (1 million rand), the applicant will only be approved once.

9.4.9 Vacant land with no full time occupant does not qualify for an indigent subsidy.

10. INDIGENT SUPPORT CRITERIA

10.1 Rebates on municipal services

10.1.1 That the combined gross income of a household for qualification as an indigent be determined as equal or less than R3 500.00 per month excluding: Child support, foster care and disability grants.

10.1.2 That residents wishing to apply as indigent should do so at Midvaal Finance Department for capturing and referral to Social Services for assessment. (See flow chart on procedures and processes).

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10.1.3 The assessment by Social Services can either be done based on information provided in the application form or by site visit.

10.1.4 That the screening committee consists of MMC Finance and MMC Social Services, a social worker and a designated official from finance.

10.1.5 That all application forms be captured into the electronic Indigents database of Social Services.

10.1.6 That a subsidy be credited on the account for one year.

10.1.7 That the indigents reapply for assistance and the Social Services Department should perform a re-evaluation / reassessment of an Indigent applicant during the ninth (9^{th}) month of indigence.

10.1.8 That the Social Services Department should investigate possible ways of creating and encouraging Exit programs for indigents.

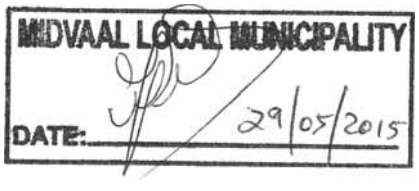
10.1.9 That Indigents be compelled to inform Council about any change of their indigence status compelling them sign a penalty clause viz. Services will be discontinued until arrears are paid in full.

10.1.10 That application forms in respect of approved indigents be submitted to the Finance Department for capturing.

10.1.11 That all outstanding balances up to the date of approval be written off.

10.1.12 That services be suspended/restricted to indigents who fail to pay for services consumed up and above the subsidised amount.

10.1.13 That no legal action, eviction should be instituted / conducted against indigents.



10.1.14 That expired indigents, should exclude any individual whose indigence status changed during the application process.

10.1.15 That any conditions affecting indigents should be brought to their attention in the official language of their preference by the Social Services department.

10.1.16 That the assessments of indigent's application by Social Services include lifestyle audit and ownership of luxurious items e.g. Motor car, DSTV decoders etc.

10.1.17 Where tampering is discovered, all benefits will immediately be halted. A fine according to the Credit Control Policy will be imposed. The service will be terminated and will only be re-installed on the payment of the full amount of the reconnection fee and fine.

10.2 Service Levels and Tariffs for registered indigents

10.2.1 Assessment Rates

10.2.1.1 NO rates be levied on any property where the municipal valuation does not exceed the municipal valuation of R500 000 (five hundred thousand).

10.2.2.2 If the valuation of the property is more than R500 000 (five hundred thousand), the first R500 000 (five hundred thousand) will be exempted from rates.

10.2.2 Water

10.2.2.1 Consumer may receive their first 6 kl, or as determined by Council from time to time of consumption on a zero-based tariff.

10.2.2.2 An availability charge will be levied and be offset against equitable share.

10.2.2.3 The Municipal Manager will grant authority that a prepayment meter may be installed in those properties where the registered owners qualify and are registered for indigent relief so that the debtor cannot consume electricity beyond such debtor's means.

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10.2.2.4 All prepayment meters are installed at the rate as indicated in the Tariff Policy.

10.2.2.5 Water leaks of indigent households will be repaired by Council at no cost.

10.2.3 **Electricity**

10.2.3.1 Consumer will receive a free supply of 50 kWh per month.

10.2.3.2 The Municipal Manager will grant authority that a prepayment meter may be installed in those properties where the registered owners qualify and are registered for indigent relief so that the debtor cannot consume electricity beyond such debtor's means.

10.2.3.3 All prepayment meters are installed at the rate as indicated in the Tariff Policy.

10.2.3.4 An availability charge will be levied and be offset against equitable share.

10.2.4 **Refuse**

10.2.4.1 All registered debtors will be levied with a refuse removal service and be offset against equitable share.

10.2.5 **Sewerage**

10.2.5.1 All registered debtors will receive a free sewerage service.
10.2.5.2 An availability charge will be levied and be offset against equitable share.

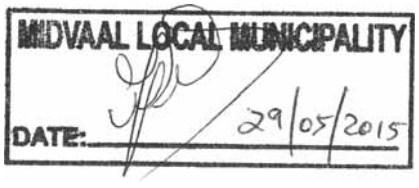
10.3 **Required documents for registration**

- Proof of gross income: This must not exceed R3 500.00 per household per month.
- Ownership status / proof of residence: The applicant must be the registered owner of the property or proof of account liability in case a child

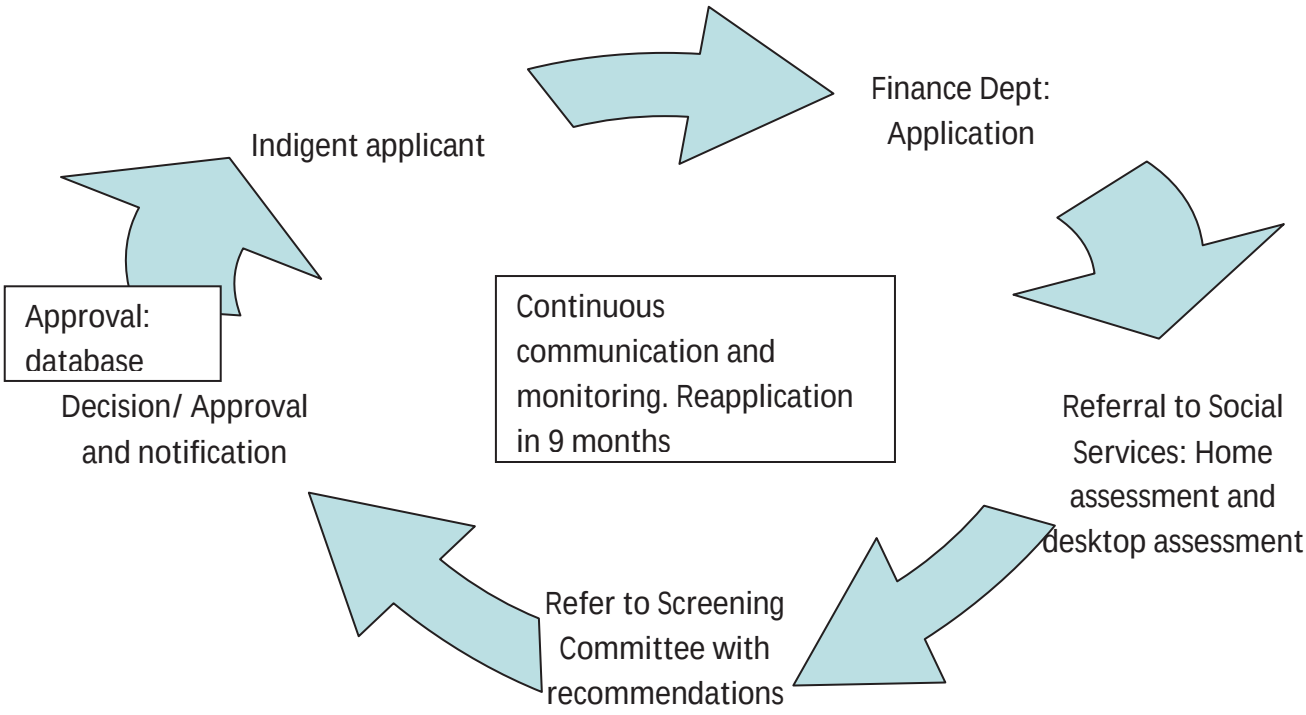
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headed household where the property is registered in the name of the deceased parent/s.

- Valid copy of identity.
- Pension certificate or card in case of a pensioner.
- Municipal account.
- Duly completed application form.



10.4 Procedures and Processes for Implementation



Desktop assessment is based on evidence presented.

10.5 Indigent burial support criteria

Required documents for indigent burial registration

- Proof of gross income: This must not exceed R3 500.00 per household per month.
- Proof of residence (the deceased must be a bona fide resident of Midvaal).
- Copy of the I.D. and death certificate.

10.6 Employment opportunities

For certain positions in Council employment opportunities will be given to persons in the indigent register (per household) on the express condition that the person employed based on this policy assumes responsibility for the municipal account of the household.

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10.7. OBJECTIVES OF THE INDIGENT BURIAL AID

- To assist the indigent families in the burial of their deceased.
- To implement the procedures to bury the indigents.
- To ensure that resources are allocated to carry out the burials.
- Indigent burials programme is only limited to bona-fide residents of Midvaal.

10.8 REQUIREMENTS AND PROCEDURES

10.8.1 Midvaal Local Municipality will bury persons when evidence is provided that they are bona fide residents of Midvaal;

10.8.2 The council will consider the burial of any person or immediate family member of such person, if she/he is registered as an indigent within Midvaal Local Municipality;

10.8.3 The family can request an indigent burial by means of an affidavit, substantiated by an official letter from a social worker, ward councillor or a relevant MMC. The said documentation must indicate the reasons for this request;

10.8.4 All persons applying for the indigent burial service shall provide the documentation to Midvaal Local Municipality as indicated.

10.8.5 Proof from the family member/relative that they cannot bury the deceased;

10.8.6 Confirmation that no other person or organisation other than the relatives, are in the position or do not have resources to pay for the burial.

10.8.7 If the body was found outside the Midvaal Municipal area of jurisdiction and the person is not a resident of Midvaal, the request for an indigent burial must be referred to the relevant local authority where the person was a bona fide resident.

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10.8.8 The ward councillor must refer applicants to Midvaal Social Services Department for screening and further assistance.

10.8.9 All requests for indigent burials must be referred to and considered by the designated official at the Social Services Department.

10.10 Social Services Department should carry out screening and certify indigent's status of applicant.

10.11 The designated official must ensure that all the above-mentioned procedures and requirements are met before an order could be placed at the contracted funeral undertaker appointed by Midvaal Local Municipality to bury a deceased person as indigent.

10.12 Authentic ID. no's, will serve as the official approval for indigents dealt in the procedures.

10.13 All indigent burials must be conducted during the week.

10.14 Midvaal Local Municipality will not be liable for storage costs of bodies beyond 24 hours.

10.15 Indigent burials can be arranged for anybody in the community if all requirements are met.

10.9 Application forms

An application form should be used for application and processing of all indigent applications for municipal rebates, and Indigent burials

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11. TERMINATION OF INDIGENT SUPPORT

The indigent Support will be terminated under the following circumstances:

11.1 At the end of the 12 months cycle.

11.2 Upon the sale of the property in respect of which support is granted

11.3 When Circumstances in the indigent household have improved to the extent where the income threshold as determined is exceeded

11.4 If the applicant is found to have lied about his/her personal circumstances or has furnished false information regarding indigent status in which case the following will apply:

11.4.1 The amount written off shall be debited back to the account

11.4.2 Stringent credit control measures will apply

11.5 When the indigent disposes his or her property

11.6 Upon the death of the indigent, and if the indigent had dependents, the dependents will need to re-apply for the support as subsidies are not transferable.

12. CONCLUSION

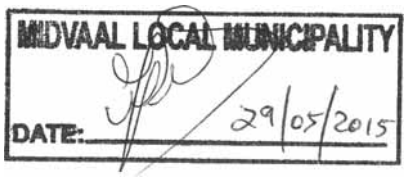
12.1 The Granting of an indigent subsidy shall be the sole prerogative of Council whose decision shall be final.

12.2 The Indigent Policy shall be applied consistently.

12.3 It is a priority of Council to ensure that the poor receive affordable basic services. However, this task is made more complex by the large proportion of the population who are potential beneficiaries of the indigent programme.

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ANNEXURE S



MIDVAAL
LOCAL MUNICIPALITY

POLICY: PROVISION OF FREE BASIC ELECTRICITY

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DATE: 29/05/2015

PROVISION OF FREE BASIC ELECTRICITY POLICY

FBE ALLOCATION IS 50 kWh units per month.

The following policy provides guidelines to determine a uniform approach for the allocation of free basic electricity inside the boundaries of the Midvaal Local Municipality.

Note: Electricity used for business purposes is excluded from the free basic electricity allocation.

1. ALLOCATION OF FREE BASIC ELECTRICITY

Free basic electricity to MLM customers may be allocated in accordance with the following provisions:

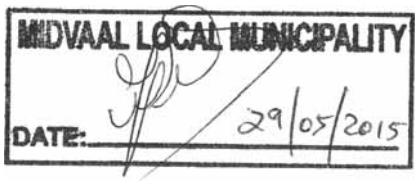
1.1. when provided for in the MLM Policy on Free Basic Electricity,

1.1.1. residents using electricity for residential purposes within the Midvaal supplied area, for registered indigents only, and

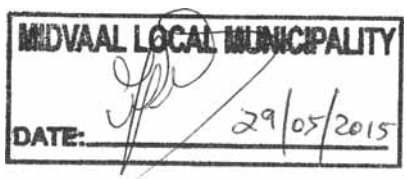
1.1.2. residents using electricity for residential purposes within the Eskom supplied area inside MLM and a contract exists whereby Midvaal pays Eskom to supply free basic electricity to these customers.

2. IMPLEMENTATION DATE

The policy will be effective as from 1 July 2014.



ANNEXURE T



MIDVAAL
LOCAL MUNICIPALITY

POLICY: PROVISION OF FREE BASIC WATER

MIDVAAL LOCAL MUNICIPALITY
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POLICY: PROVISION OF FREE BASIC WATER

1. APPLICATION AND SCOPE

This policy is applicable to the Residential stands (Res. 1) and Agricultural < 16 HA and Approved Indigents residing within Midvaal Local Municipality.

2. OBJECTIVES OF THE POLICY

The objectives of the policy are –

- To realise everyone's constitutional right of access to sufficient water
- To grant every household an equitable and affordable basic (free) portion of the water and waste water services
- To support the poor, approved as Indigents in terms of the Council's relevant policy, with an additional basic (free) portion of the water services
- To ensure compliance to the applicable terms of the Constitution of the Republic of South Africa, Act 108 of 1996, the Local Government Municipal Systems Act 32 of 2000 and the Municipal Budget and Reporting Regulations contained in General Notice 393 in Government Gazette 3241 of 17 April 2009.

3. LEGISLATIVE FRAMEWORKS

3.1 Constitution of the Republic of South Africa, Act 108 of 1996

Section 27 (1) (b) determines –

Everyone has the right to have access to sufficient food and water

3.2 Local Government Municipal Systems Act, 32 of 2000

Section 74 (2) (c) of the Local Government Municipal Systems Act; 32 of 2000 determines:

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"(c) poor households must have access to at least basic services through –

(i) Tariffs that cover only operating and maintenance cost,

(ii) Special tariffs or life line tariffs for low levels of use or consumption of services or for basic levels of service: or

(iii) Any other direct or indirect method of subsidization of tariffs for poor households"

4. FREE BASIC SERVICES PRINCIPLES

4.1 The right of access to basic water

Everyone has the right to have access to sufficient water. MLM is committed to promoting sustainable access to a basic water supply by subsidizing the ongoing operating and maintenance costs of a basic water supply service.

4.2 Consumer Responsibilities

The right to basic water supply services come with a corresponding responsibility, namely, to use water services responsibly and with due care.

4.3 User Charges (Retail)

Charging for water services is essential in order to generate sufficient funds for operating, maintaining and investing in water systems but at the same time recognising the need for affordability. Sound business principles within a sound subsidy frame work are therefore essential. This includes good governance, sound accounting, adequate provision for depreciation, adequate spending on maintenance and replacement of assets, effective and efficient use of resources and income (including subsidies) which covers expenses.

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5. APPLICATIONS AND IMPLEMENTATION

5.1 Six Kiloliter free per month

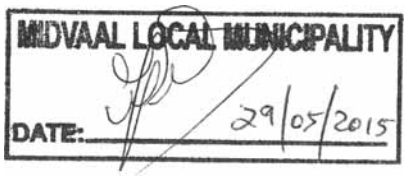
The block tariff adopted by Council for the use of the water services exclusively for household purposes, provides for every household to receive 6 kiloliter free per month.

5.2 Implementation Date

The policy will be effective as from 1 July 2014.



ANNEXURE U





POLICY ON THE ACCEPTANCE OF GRANTS, GIFTS, DONATIONS AND SPONSORSHIPS



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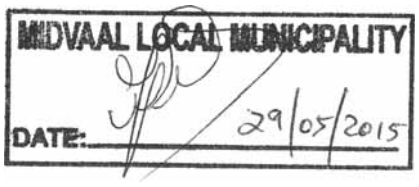
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1. Introduction

Midvaal Local Municipality receives various forms of grants and donations. This includes:

1. Grant funding for capital projects, as per the DORA (e.g. MIG, RBIG, etc.)
2. Grant funding to fund operational projects, as per the DORA (e.g. FMG, MSIG, etc);
3. Sponsorships to fund mayoral projects (e.g. Mayoral Golf Day);
4. Other sponsorships;
5. Other ad hoc donations and gifts.

These grants, donations, sponsorships and gifts need to be managed effectively and efficiently to ensure that the desired outcomes (or prescribed outcomes in the case of conditional grants) are met.

In addition to grants, sponsorships and donations offered to Midvaal Local Municipality, individuals (employees and councillors) are offered rewards, gifts and favours.

2. Acceptance of grants, gifts, donations and sponsorships

Midvaal Local Municipality should not simply accept all grants, gifts and donations offered to Council, but should consider all the implications of acceptance of the grants before doing so.

The Municipal Finance Management Act, Act 56 of 2003 and the Municipal Supply Chain Management Regulations, subject to SCM Regulation 47, do not prohibit sponsorships or donations (in money or kind) to the municipality as such, but prescribe that such action must be disclosed if it was promised, offered or granted by a provider or prospective provider of goods and services or a recipient or prospective recipient of goods disposed of or to be disposed of. In deciding whether to accept the abovementioned, due regard must be given to the Supply Chain Management Policy.



2.1 Capital Grants

Capital grants must be evaluated in terms of the IDP priorities. Council will firstly implement projects to satisfy community need in terms of the IDP before other projects are implemented. However, capital projects not included in the IDP must be considered in terms of a comprehensive business plan that must contain the following pertinent information:

1. Description of project;
2. Link to existing projects and projects planned by other departments;
3. Staffing requirements – re-deployment of current employees (appointed staff, not vacant positions on the staff structure) or appointment of additional external employees (including both the number of employees and the designation / salary levels);
4. Impact on future operational budgets, including both income and expenditure – all expenditure items must be included, (e.g. remuneration cost, operational overhead costs, municipal services, etc.);
5. Any additional information available, inter alia: What the impact on service delivery will be if the project is not implemented; and comments on capacity to implement.

2.2 Operating Grants

Operating grants should be considered on an ad hoc basis. All grants that aim to further the objectives of the Midvaal Local Municipality should be considered for acceptance.

The following broad principles should be applied when considering whether or not to accept a grant:

1. Grant funding should not result in recurring operating expenditure for Midvaal Local Municipality;
2. The conditions of the grant funding should not place an undue administrative burden on Council;

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3. The vision and mission of Council should not be compromised in any way by accepting the grant;
4. The conditions of the grant funding should not compromise Council's authority and decision-making powers in any way; and
5. The Executive Mayor may use his/her discretion when being offered grants and acceptance thereof.

2.3 Donations and Sponsorships to the Municipality

The acceptance of donations and sponsorships must, at all time, be done in such a manner that it maintains and promotes sound financial management, public accountability, transparency and good governance.

When donations and sponsorships are offered to the municipality, the following must be considered:

1. Whether the sponsorship or donation creates an expectation of further work, contracts, support, etc to the organisation or person making the sponsorship or donation;
2. Whether MFMA training sponsorship comply with MFMA Circular 9 in that the training providers must be validated by National Treasury (This applies only to training on MFMA and not any other training courses);
3. Whether the sponsorship or donation is within the ambit of the Supply Chain Management Regulations 47 and 48; and
4. Whether the sponsorship or donation infringes the ethical standards set in Regulation 46 of the Supply Chain Management Policy.
5. Whether the donation or sponsorship may have financial, operational or reputational consequences to the municipality in the future, and where it is foreseen whether it is desirable to incur such consequences.
6. Whether the donation or sponsorship is desirable.



If it is found that the donation or sponsorship is offered or granted with the intention of being an inducement or reward for the awarding of any form of bid, or that it infringes on the ethical standards in Regulation 46 of the Supply Chain Management Policy, the donation or sponsorship may not be accepted.

All donations or sponsorships offered or granted to Midvaal Local Municipality must be submitted to the Municipal Manager for approval. Excluding the Executive Mayor as stated in 2.b above, no person other than the Municipal Manager may authorise the acceptance of donations or sponsorships.

All relevant donations or sponsorships offered or granted to Midvaal Local Municipality must be declared to National Treasury in terms of Section 48 of the Supply Chain Management Regulations.

2.4 Rewards, Gifts, Hospitalities or other Benefits directly or indirectly offered to employees of Midvaal Local Municipality

1. No employee may accept any reward, gift, favour, hospitality or other benefit directly or indirectly, including any close family member, partner or associate of the employee, of a value more than R350 from any provider or potential provider of goods/services;

2. Notwithstanding the above, the relevant employee must declare details of any reward, gift, favour, hospitality or other benefit promised, offered or granted to him/her or to any close family member, partner or associate of him/her;

3. Each Head of Department must maintain a register where rewards, gifts, favours, hospitality or other benefits that are offered and/or accepted by employees in his/her department are recorded; and

4. The abovementioned register must be available for inspection by the Municipal Manager and the Internal and External Auditors of the Midvaal Local Municipality.

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2.5 Rewards, Gifts, Hospitalities or other Benefits directly or indirectly offered to Councillors of Midvaal Local Municipality

1. The same rules as per 2.4 above apply to Councillors mutatis mutandis.
2. The Gift Register for Councillors similar to the one contemplated in 2.4.3 above, will be maintained by the Speaker's Office.

3. Reporting to Council on Grant Funding for Capital and Operating projects

It is the responsibility of the department receiving the grant to report to Council on the following matters upon receiving confirmation of the grant:

1. Description of the grant received;
2. Amount received;
3. Purpose of the grant;
4. Conditions of the grant;
5. Implementation plan; and
6. Expected outcomes.

Abovementioned will only be applicable to ad hoc grants received during the year and not capital projects budgeted for as part of the approved IDP Capital Investment Program.

After completion of the project/programme, the department will be required to report to Council on the following matters:

1. Date of receiving of physical cash payment;
2. Date of implementation;
3. Actions performed, program implemented;
4. Amount of actual expenditure incurred;
5. Report back on conditions of the grant that was met;
6. Final outcome of project/programme; and
7. How any unspent funds must be used, taking conditions of the grant into consideration.

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4. Other reporting requirements

Departments are responsible to adhere to all reporting requirements in terms of the conditions of the grant. Grants received from National and Provincial Government must be reported in terms of the conditions of the Division of Revenue Act.

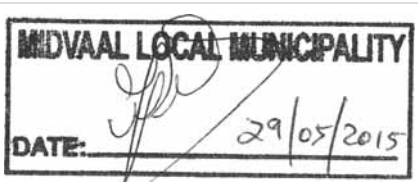
The duties of the receiving officer (department receiving the grant) are detailed as follows in the Division of Revenue Act:

"*A municipality shall, within 10 days after the end of each month, submit a report to the relevant transferring National or Provincial Officer. The report must set out -*

1. *The amount received by the municipality, up to the month reported on;*
2. *The amount of funds delayed or withheld from the municipality, up to the month reported on;*
3. *The actual expenditure by the municipality up to the month reported on;*
4. *The extent of compliance with the conditions of an allocation and with the Act;*
5. *An explanation for any material problems or variances experienced by the municipality, regarding an allocation which has been received, and a summary of the steps taken to deal with such problems or variances; and*
6. *Such other issues and information as the National Treasury may determine."*

If any variance is detected and it is not of a financial nature, the department in question should refer the problem to the appropriate interval Portfolio Committee Meeting for consideration. A summary of the steps taken to deal with such problems or variances should be reported to Council.

In the event of non-compliance with the rules and regulations as set out in the Division of Revenue Act, the applicable department should take the necessary action to rectify the fact that they are not complying.



The Chief Financial Officer must disclose to National and Provincial Treasury on an annual basis, all sponsorships promised, offered or granted, whether directly or through a representative or intermediary, by any person who is:

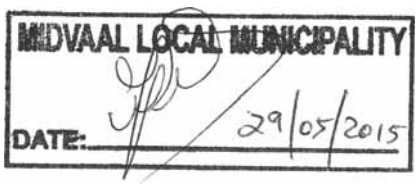
1. A provider or prospective provider of goods or services; or
2. A recipient or prospective recipient of goods disposed or to be disposed of.

To enable the Chief Financial Officer to comply with 5.5 above, all Heads of Department must, by no later than 15 July annually, report to the Chief Financial Officer on all sponsorships promised, offered or granted, whether directly or through a representative or intermediary, by any person who is:

1. A provider or prospective provider of goods or services; or
2. A recipient or prospective recipient of goods disposed or to be disposed of.

5. General

All grants, donations, sponsorships, etc. must be paid into the Primary Bank Account of Midvaal Local Municipality.



ANNEXURE V





LONG TERM FINANCIAL PLANNING POLICY

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

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ABBREVIATIONS

MLM	MIDVAAL LOCAL MUNICIPALITY
AO	Accounting Officer
CFO	Chief Financial Officer
LTFP	Long Term Financial Plan
IDP	Integrated Development Plan
MFMA	Municipal Finance Management Act
MSA	Municipal Systems Act

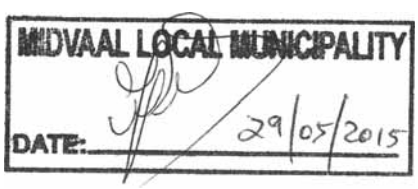


1. PURPOSE OF THIS DOCUMENT

This policy sets outs the principles for determining the following:-

The Policy on Long Term Financial Planning is aimed at ensuring that the Municipality has sufficient and cost-effective funding in order to achieve its long term objectives through the implementation of the medium term operating and capital budgets. The purpose of the Policy on Long Term Financial Planning is therefore to:-

(a) Ensure that all long term financial planning is based on a structured and consistent methodology in order to ensure the long term financial sustainability of the Municipality.
(b) Identify capital investment requirements and associated funding sources to ensure the future sustainability of the Municipality;
(c) Identify revenue enhancement and cost saving strategies in order to improve service delivery at affordable rates; and
(d) Identify new revenue sources as funding for future years.



2. DEFINITIONS

In this Policy, unless the context otherwise indicates, a word or expression to which a meaning has been assigned in the Local Government: Municipal Finance Management Act, 2003 (Act No 56 of 2003), has the meaning so assigned, and:

"Accounting Officer" – means the Municipal Manager and vice versa;

"Act" – means the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003);

''basic municipal service'' means a municipal service that is necessary to ensure an acceptable and reasonable quality of life and which, if not provided, would endanger public health or safety or the environment;

"Budget Steering Committee", a committee established to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the MFMA;

''budget-related policy'' means a policy of a municipality affecting or affected by the annual budget of the municipality, including –

(a) the tariffs policy which the municipality must adopt in terms of section 74 of the Municipal Systems Act;

(b) the rates policy which the municipality must adopt in terms of legislation regulating municipal property rates; or

(c) the credit control policy which the municipality must adopt in terms of section 96 of the Municipal Systems Act;

"Chief Financial Officer" – means an officer of the Municipality, designated by the Municipal Manager to be administratively in charge of the financial affairs of the municipality;

"Council" or "Municipality" – means the Municipal Council of Midvaal Local Municipality as referred to in Section 18 of the Municipal Structures Act;

"Creditor" – in relation to a municipality, means any person or service provider to whom money is owing by the Municipality;

MIDVAAL LOCAL MUNICIPALITY
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"Debt" – means –

(a) a monetary liability of obligation created by a financing agreement, note, debenture, bond, overdraft or the issuance of municipal securities; or

(b) a contingent liability such as that created by guaranteeing a monetary liability or obligation of another.

"Financing Agreement" means any long-term agreement, lease, installment purchase contract or hire purchase agreement under which the Municipality undertakes to pay the capital cost of property, plant or equipment over a period of time;

"Financial year" – means a year ending 30 June;

"Financial Statement" – means statements consisting of at least –
(a) a balance sheet (statement of financial position);
(b) an income statement (statement of financial performance);
(c) a cash-flow statement;
(d) any other statements that may be prescribed; and
(e) any notes to these statements.

"IDP" means the Integrated Development Plan;

"LTFP" means Long Term Financial Plan;

''long term debt'' means debt repayable over a period exceeding one year;

"MBRR" means the Municipal Budget and Reporting Regulations;

"MFMA" means the Municipal Finance Management Act No 56 of 2003;

"MTREF" means Medium Term Revenue and Expenditure Framework, as prescribed by the MFMA. It sets out indicative revenue and projected expenditure for the budget year, plus two outer financial years;

"Municipal debt instrument" – means any note, bond, debenture or other evidence of indebtedness issued by a municipality, including virtual or electronic evidence of indebtedness intended to be used in raising debt;

''municipal tariff'' means a tariff for services which a municipality may set for the provision of a service to the local community, and includes a surcharge on such tariff;

''National Treasury'' means the National Treasury established by Section 216(1) of the Constitution and section 5 of the Public Finance Management Act;

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"Short Term" refers to a period up to 3 (three) years;

"Medium Term" refers to a period between 3 (three) and 5 (five) years;

"Long Term" refers to any period longer than 5 (five) years.

"Security" – means a lien, pledge, mortgage, cession or other form of collateral intended to secure the interest of a creditor; and

"Short Term Debt" – means a debt which is repayable over a period not exceeding 12 months.

3. OBJECTIVES

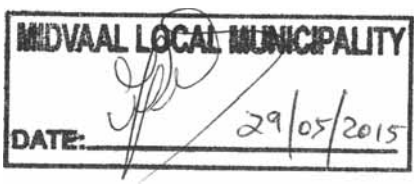
The annual updated LTFP should identify the following:

(a) Assumptions and parameters to be used to compile the Operating and Capital budgets over the next MTREF;
(b) Future Operating revenue and expenditure projections based on assumptions and parameters;
(c) Future affordability of projected Capital Plans;
(d) The level of infrastructure development required to achieve the Municipal priorities, within the funding restrictions; and
(e) External funding requirements in respect of long term debt.

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4. APPROVAL AND EFFECTIVE DATE

The policy will be effective as from 1 July 2014.



5. POLICY AMENDMENT

The Accounting Officer must–

(a) at least annually review the implementation of this Policy; and
(b) when the AO considers it necessary, submit proposals for the amendment of this Policy to the Council.

The review of this policy and any amendment should be made with due consideration and in conjunction with the annual review of the budget related policies as prescribed in the Municipal Budget and Reporting Regulations, 2008.



6. RELATIONSHIP WITH OTHER POLICIES

This policy needs to be read in conjunction with other relevant adopted policies of the municipality, including the following:

- Delegation of Powers;
- Accounting Policy;
- Credit Control and Debt Collection Policy;
- Tariff, Indigent and Free Basic Services Policy;
- Property Rates Policy;
- Budget Implementation and Monitoring Policy;



7. PRINCIPLES

The policy is based on the following principles:-

(a) Viability and sustainability of the municipality;

(b) Optimisation of the municipal revenue basket, taking into consideration the following:

- Grand funding is optimally utilised and managed; and
- Effective credit control and debt collection, ensuring optimal revenue collection in the context of the socio-economic environment.

(c) Continuous improvement and expansion in service delivery framework, and

(d) Effective financial strategies.

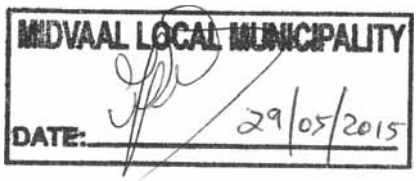
During the process of compilation of the LTFP the Municipality should take cognisance of the following additional factors regarding the process:-

(c) A collaborative and visionary process. The LTFP does not just forecast the status quo into the future but considers different possible scenarios.

(d) A combination of technical analysis and strategising. Long-term forecasts and analysis are used to identify long-term imbalances and financial strategies are developed to counteract these imbalances or inequities.

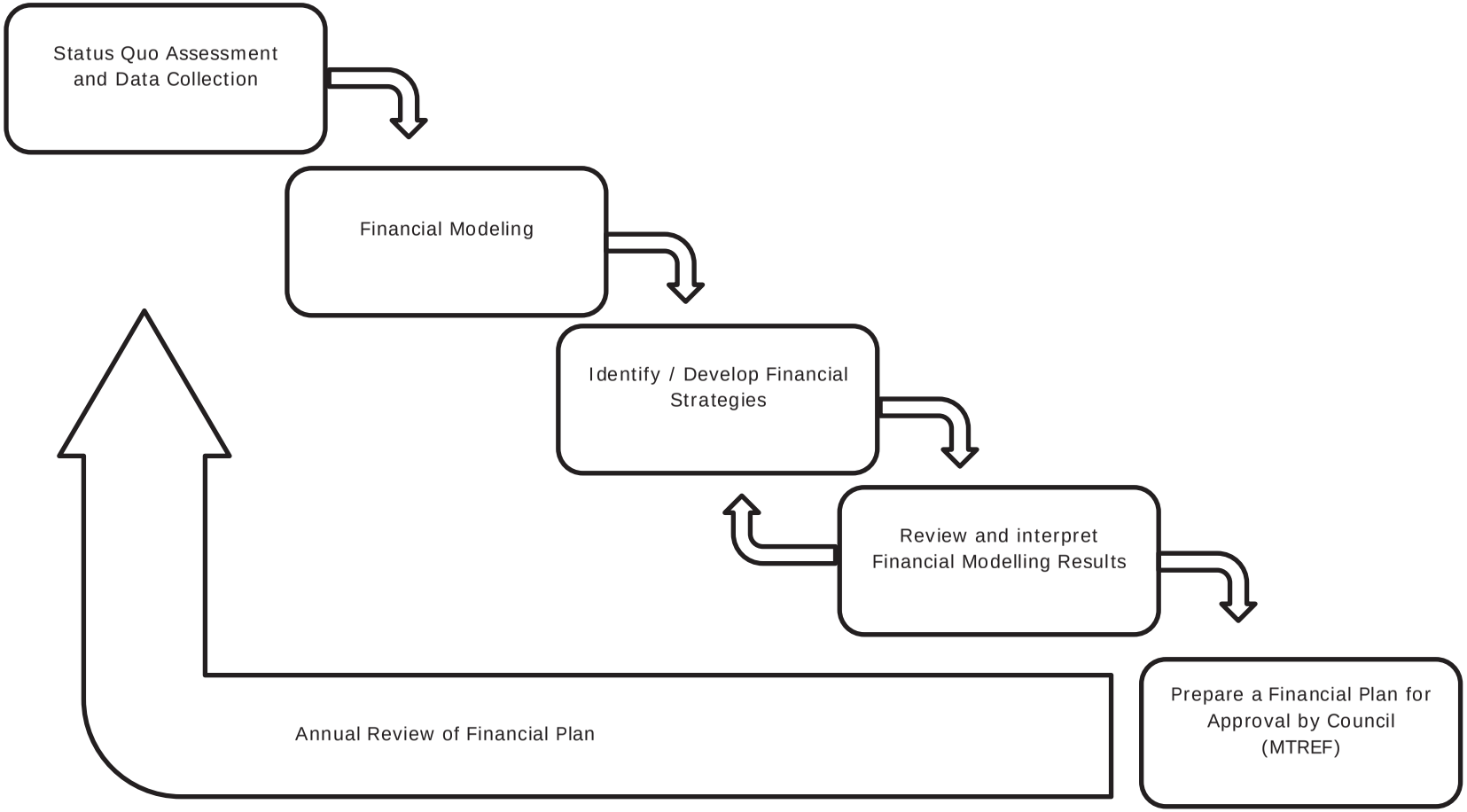
(e) An anchor of financial sustainability and policy development. The plan develops big-picture and long-term thinking among elected and appointed Councilors and Officials and also aims to ensure alignment and credibility of the IDP.

(f) Long term in nature. The plan will cover three (3) years.



8. DEVELOPMENT OF A FINANCIAL PLAN

8.1 Process map



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8.2 Status Quo assessment and data collection

Perform a Status Quo assessment under the following criteria:-

(a) The Municipality's current financial status;
(b) Audit Outcome for prior Financial Years;
(c) Current revenue sources, internal and external proportion of revenue;
(d) Main cost drivers impacting on the sustainability of the Municipality;
(e) Determine the main expenditure categories and the scale of each;
(f) Identify internal and external factors, which influence expenditure levels;
(g) Loan and liability obligations;
(h) Status of municipal infrastructure;
(i) Repairs and maintenance and refurbishments as per the Infrastructure Asset Management Plans;
(j) Distribution Losses;
(k) Reviewing the Municipality's funding requirements as per:
 - financial plan; and
 - IDP.
(l) Ability to finance capital expenditure;
(m) Trends and the implications including the financial problems; opportunities and constraints/risks facing the Municipality;
(n) Powers and Functions of the Municipality;
(o) Service backlogs and population projections in order to determine service needs; and
(p) Summarise the gaps and challenges to be addressed in the financial and funding plan.

In reviewing the current revenue sources in terms of:

(a) Existing service charges and fees.
(b) Options for increasing user charges and fees based on:
 - the impact of inflation;
 - other cost increases;
 - number of registered indigents;
 - the adequacy of the coverage of costs and current competitiveness of rates; and
 - impact on households, particularly poorer households.
(c) The nature and extent, purpose and predictability of National and Provincial Grants and Agency Payments.
(d) Future opportunities and threats in terms of revenue:
(e) Other revenue opportunities, such as leases and the sale of non-core assets.
(f) Revenue constraints, such as maximum service charges and poor payment levels.
(g) Potential threats to Municipal revenue, including changes in Grant allocations.

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(h) Potential expansion of the current revenue base.
(i) Factors, which influence revenue collections.

Other non-financial issues to consider during status quo analysis
(a) Proposed organisational structure and assessing its cost implications;
(b) Proposed community projects and programmes by Departments, such as Housing and Health, and assessing their cost implications; and
(c) Current state of Information Communication and Technology

8.3 Financial Modeling

Upon completion of the status quo assessment, resulting in an understanding of the Municipality's financial position, the next phase is to determine the Municipality's financing need over the medium-term:-

(a) Develop a financial forecast model to identify immediate opportunities and risks; and
(b) To identify future opportunities and risks.

This entails determining what expenditure the Municipality plans to undertake over the medium-term and what its financing requirements are likely to be and how these can be funded either internally or externally.

As the Municipality evolves and expands its service delivery framework, so do those of the National Government. Long term community development and economic development projects will therefore also be included under this phase.

8.4 Financial Strategies

A key feature of the LTFP is to give effect to the Municipality's financial strategies. These strategies should include:
(a) Increasing funding for asset maintenance and renewal;
(b) Continuous improvement to the financial position;
(c) Ensuring affordable debt levels to fund the capital budget;
(d) Maintaining fair, equitable and affordable rates and tariff increase;
(e) Maintaining or improving basic municipal services;
(f) Achieving and maintaining a breakeven/surplus Operating budget; and
(g) Ensuring full cost recovery for the provision of internal services.

MIDVAAL LOCAL MUNICIPALITY
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8.5 Analyse results

For the short-term needs of the Municipality based on the Financial Modelling, perform scenario planning to identify the optimum balance between revenue collection and municipal spending, taking into account the following:-

(a) Potential revenue enhancement strategies which may have an immediate impact on the revenue base of the Municipality;

(b) Evaluate cost saving mechanisms to minimise the cost of effective service delivery; and

(c) Current infrastructure investments and maintenance programs which may influence revenue streams or the cost of service delivery.

8.6 Prepare Financial plan for approval

The Long Term Financial Plan should indicate the following:-

(a) Illustrate the projected result for a three (3) year period.

(b) Forecasting of revenues and the forecasting of expenditures into a single financial forecast.

(c) Finalisation of the Financial Plan includes collating all financial data and develop a financial plan that:-

 (a) Identifies future revenue projections based on current and projected revenue streams, as well as those projects required to achieve these projections;

 (b) Identifies future expenditure frameworks and cost of service delivery based on current and projected expenditure patterns;

 (c) Identifies the level of infrastructure development required to achieve the municipal priorities, within the funding restrictions; and

 (d) Identifies external funding requirements required for capital investment.

8.7 Annual Review

The success of the LTFP lies in continuous revision:

(a) The financial plan must be reviewed on an annual basis as part of the annual review of the IDP and updated with at least the following information:-

(b) any direct change in financial status or internal factors, other than previously predicted, which may influence the financial status and viability of the Municipality;

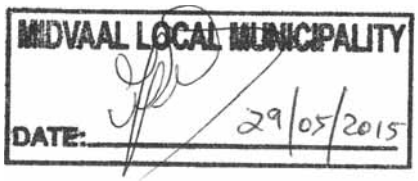
(c) any changes in the economic and socio economic environment, other than previously predicted, which may influence the financial status of the Municipality;

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(d) any changes in the revenue base or composition which may have an impact on the financial viability of the Municipality;

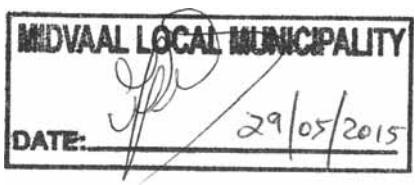
(e) any changes in the national or municipal priorities as previously identified; and

(f) any factors which may have an impact on the ability to implement previously identified projects.

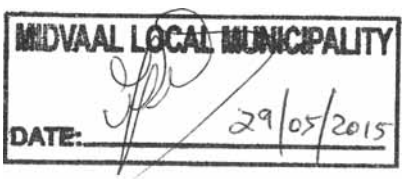


9. IMPLEMENTATION AND REVIEW OF THE POLICY

The policy will be effective as from 1 July 2014.



ANNEXURE W





DISPOSAL OF ASSETS POLICY



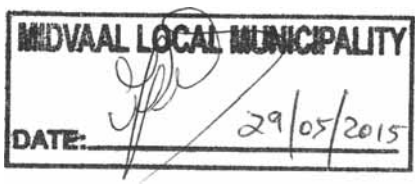
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ABBREVIATIONS

MLM	Midvaal Local Municipality
AMP	Asset Management Plan
AO	Accounting Officer
ASB	Accounting Standards Board
ATR	Asset Transfer Regulations
CFO	Chief Executive Officer
DRC	Depreciated Replacement Cost
GRAP	Generally Recognised Accounting Practise
HOD	Head of Department
MDA	Municipal Demarcation Act
MFMA	Municipal Finance Management Act
MM	Municipal Manager
MSA	Municipal Systems Act
PPE	Property, Plant and Equipment
SCM	Supply Chain Management
VAT	Value Added Tax



1. PURPOSE OF THIS DOCUMENT

The purpose of this document is to provide a framework for the disposal or transfer of the municipality's capital assets.

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

2. DEFINITIONS

"Asset" means a resource controlled by a municipality as a result of past events and from which future economic benefits or service potential are expected to flow to the municipality;

"Basic Municipal Services" shall mean a municipal service necessary to ensure an acceptable and reasonable quality of life, which service – if not provided – would endanger public health or safety or the environment;

"Capital asset" –

(a) any immovable asset such as land, property or buildings; or

(b) any movable asset that can be used continuously or repeatedly for more than one year in the production or supply of goods or services, for rental to others or for administrative purposes, and from which future economic or social benefit can be derived, such as plant, machinery and equipment;

"Chief Financial Officer" means the person appointed as the Chief Financial Officer of the Municipality, or his or her nominee;

Commercial services

Commercial services means a service other than municipal services –

a) rendered by a private sector party or organ of state to or from a municipality on a commercial basis; and

b) which is procured by the municipality through its supply chain management policy.

"Council" means the Council of the Midvaal Local Municipality;

"Councillor" shall mean a member of the Council of the Municipality;

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“Disposal” in relation to a capital asset, includes -

a) the demolition, dismantling or destruction of the capital asset; or
b) any other process applied to a capital asset which results in loss of ownership of the capital asset otherwise than by way of transfer of ownership.

"Exempted capital asset" means a municipal capital asset which is exempted by 14(6) or 90(6) of the Municipal Finance Management Act, 2003 (MFMA) from the other provisions of that section;

“Fair market value” in relation to capital assets, means the value at which a knowledgeable willing buyer would buy and a knowledgeable willing seller would sell the capital asset in an arm’s length transaction;

“Financial Year” shall mean the period starting from 1 July in any year and ending on 30 June of the following year;

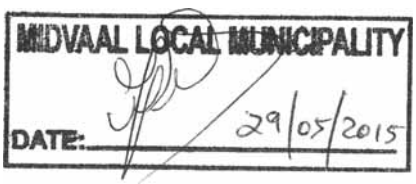
"Immovable Property" also includes -

(a) an undivided share in immovable property, and
(b) any right in immovable property.

"High value" in relation to a capital asset of a municipality, means that the fair market value of the capital asset exceed any of the following amounts:-

(a) R50 million;
(b) one percent of the total value of the capital assets of the municipality, as determined from the latest available audited annual financial statements of the municipality; or
(c) an amount determined by resolution of the Council of the municipality which is less than a) or b);

“the Municipality” means Midvaal Local Municipality;



"Non-exempted capital asset" means a capital asset which is not exempted by section 14(6) or 90(6) of the Municipal Finance Management Act, 2003 (MFMA) from the other provisions of that section;

“Organ of state” – means

(a) a national department or national public entity;
(b) a provincial department or provincial public entity;
(c) a municipality or municipal entity; or
(d) any other organ of state within the meaning assigned to ‘organ or state’ in section 239 of the Constitution;

"Regulation" refers to the Municipal Asset Transfer Regulations, Government Gazette no.31346;

"Service Provider"

(a) in relation to a municipal service, means a private sector party or organ of state appointed by a municipality in terms of Chapter 8 of the Municipal Systems Act (MSA) to perform a municipal service in accordance with that Act; and
(b) in relation to a commercial service, means a private sector party or organ of state appointed in terms of the supply chain management policy of a municipality to render a commercial service to or for the municipality as an independent contractor;

"Subsidiary asset" in relation to a capital asset, means an asset that forms an integral part of the capital asset or of the operations or maintenance of the asset;

"Transfer" in relation to a capital or subsidiary asset, means transfer of ownership in the asset as a result of a sale or other transaction.

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3. CONSTITUTIONAL AND LEGAL BACKGROUND

Section 14 and 90 of the Municipal Finance Management Act (MFMA) (Act No. 56, 2003) states:

“A municipality may not transfer ownership as a result of a sale or other transaction, or otherwise permanently dispose of any capital asset needed to provide a minimum level of basic municipal services.”

The following key principals were adopted to assist in the identification and management of risks associated with the transfer and disposal of capital asset. These principals must be considered and implemented in the context of any asset transfer:

- **Valuation principle**, i.e. the need to attach a value to the transfer or disposal of a municipal capital asset, in order to ensure that the interests of the municipality and each of its stakeholders are not prejudiced by the transfer or disposal;
- **Continuity of service principle**, i.e. the need to ensure the uninterrupted continuance of a municipal service when a municipal capital asset that is being used in the delivery of that service, is transferred or disposed of, particularly when the asset is used in the provision of a minimum level of basic municipal service;
- **Risk transfer principle**, i.e. the need to transfer the risk relating to a municipal capital asset in conjunction with the transfer of the asset; and
- **Asset preservation principle**, i.e. the need to prevent the indiscriminate or unsustainable transfer or disposal of a municipal capital asset in order not to undermine the ability of the municipality to render or expand municipal services in the longer term.

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4. OBJECTIVES

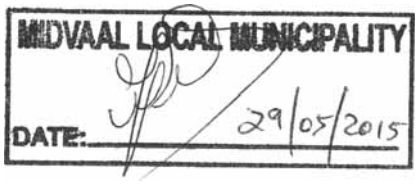
The objectives of the Asset Disposal Policy are to:

- Ensure that only assets that are assessed and deemed not to be critical to provide the minimum level of basic municipal services are disposed of;
- Ensure that assets are not disposed when the disposal of the asset or the terms of the disposal of the asset could disadvantage the municipality or community financially or otherwise;
- Ensure that all disposals are, in terms of section 14 (5) of the MFMA, fair, equitable transparent, competitive and consistent with the Supply Chain Management Policy (SCM) of the municipality; and
- Ensure that assets disposed of are updated in the municipality's Asset Register timeously and accurately.

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5. APPROVAL AND EFFECTIVE DATE

The policy will be effective as from 1 July 2014.



6. POLICY AMENDMENT

This policy should be reviewed annually to ensure continued compliance with the relevant legislation and accounting standards. Changes to this document shall only be applicable if approved by Council. Any proposals in this regard shall be motivated by the CFO in consultation with the AO and respective HODs. The recommendations of the CFO shall be considered for adoption by Council.



7. RELATIONSHIP WITH OTHER POLICIES

This policy needs to be read in conjunction with other relevant adopted policies of the municipality, including the following:

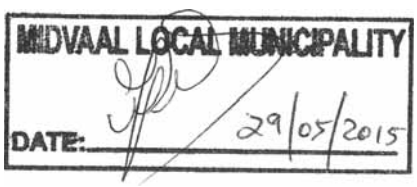
- Delegation of Powers;
- Accounting Policy;
- Supply Chain Management Policy;
- Land Use Management Policy;
- Asset Management Policy.

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8. REFERENCES

The following references were observed in compiling this document:

- Municipal Finance Management Act, 2003
- Municipal Systems Act, 2000
- Local Government Supply Chain Management Guidelines, National Treasury, 2005
- Guide to the Municipal Asset Transfer Regulations
- Municipal transfer and disposal regulations, Government Gazette no.31346



9. ASSET TYPES

In this policy asset means any tangible or intangible resource capable of being owned. Tangible assets include physical assets, such as land, building, plant and equipment; whereas intangible assets include servitudes and similar assets that can not necessarily be seen.

It is important that a municipality has a fully up-to-date asset register that records the name, type, allocation and value of the assets under its control. The asset register forms a critical source of information required during the decision making process on the validity and reasonability of asset transfers and disposals.

9.1 Capital assets

A capital asset may be movable or immovable, provided that it has a life span of at least one year and can be used to produce or supply goods and services, for rentals to others or for administrative purposes (where a future economic or social benefit can be enjoyed).

9.2 High value capital assets

The municipality will firstly have to determine the combined value of any capital assets it intends to transfer or dispose of in the particular financial year (such must also be reflected in its Medium Term Revenue and Expenditure Framework (MTREF) budget).

If the combined value of such capital assets *exceeds* five percent of the total value of its assets (as determined from its latest available audited financial statements), a public participation process must be followed for each of the capital assets identified for transfer or disposal, irrespective of each capital asset's individual value.

If the combined value of capital assets identified for transfer or disposal during the financial year *does not exceed* five percent of the total value of its assets, the municipality will have to assess whether each individual capital asset identified for

MIDVAAL LOCAL MUNICIPALITY
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transfer or disposal in that particular year is a high value capital asset. For each high value capital asset a public participation process must be followed.

If it appears that any or all of the assets are "high value", Council must be approached to authorise the public participation process.

“High value” threshold relating to an *individual capital* asset is determined as the lower of the following:

- R50 million; or
- 1% of the total value of all capital assets of the municipality; or otherwise
- a value determined by Council, provided that the value is less than (a) or (b).

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9.3 Exempted capital assets

An exempted capital asset is an asset exempted by sections 14(6) or 90(6) of the MFMA and regulation 20 from the rest of sections 14 and 90 as well as the SCM Regulations.

Exempted capital assets are assets transferred to another organ of state as a result of any of the following circumstances (regulation 20):

(a) a review by a municipality of its service delivery mechanisms for the performance of a municipal service in terms of Chapter 8 of the Municipal Systems Act (MSA), and the subsequent appointment of an organ of state to perform this service;

(b) a reorganisation of powers and functions between a parent municipality and its municipal entity;

(c) an assignment of any of the powers and functions of a municipality to another organ of state by national legislation or in terms of a power contained in national legislation;

(d) when municipal housing or land is transferred to a national or provincial organ of state for housing for the poor in terms of a national or provincial housing policy;

(e) when the transfer is required or permitted in terms of national legislation and that legislation determines the conditions of the transfer; or

(f) any other circumstance provided that the capital asset to be transferred to the organ of state is determined by resolution of the Council not to be needed to provide a minimum level of basic municipal service and is surplus to the requirements of the municipality and municipal entity.

9.4 Non-exempted capital assets

If the transfer or disposal is not the result of any of the above transactions, the asset to be transferred or disposed of will be considered to be a non-exempted capital asset where sections 14 and 90 of the MFMA and the SCM Regulations will apply. In these situations therefore:

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- the municipality may not transfer or dispose of a capital asset deemed to be needed to provide a minimum level of basic municipal service;
- the municipality in making the decision as to whether an asset is required to provide a minimum level of basic municipal service, must make that decision and consider the fair market value, and economic and community value to be received for the asset at a meeting open to the public; and
- any transfer must be fair, equitable, transparent, competitive and consistent with the municipality's supply chain management policy.

The requirement to hold a public meeting to consider the decision to transfer or dispose of a movable capital asset below a value determined by Council, may be delegated to the Accounting Officer (AO) to make a decision in some cases (section 14(4) of the MFMA). All transfers or disposals of this nature will be regulated by sections 14 and 90 of the MFMA and Chapter 2 of the ATR – 'Transfer and Permanent disposal of non-exempted capital assets'.

9.5 Subsidiary assets

A subsidiary asset is an asset that forms an important part of a capital asset, as well as an asset that forms part of the operation or maintenance of that capital asset.

These assets are particularly relevant in the transfer of a service, power or function. In these instances, the ATR allow certain subsidiary assets to be transferred with the transfer of that service, power of function. The following subsidiary assets may be included in the transfer:

- movable and immovable assets used for or in connection with the service, power or function to be transferred (including investment property);
- intangible assets which are an integral part of that service, power or function;
- short and long-term receivables associated with that service, power or function; and
- investments, cash and bank balances or reserves derived from the performance of that service, power or function.

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Subsidiary assets are always linked to the capital asset being transferred and therefore a municipality will not need to consider whether they should be regarded as high value or otherwise, they may be either – provided that their transfer comes as a result of the transfer of a service, power or function. If the capital asset to which the subsidiary asset is linked, is of high value, that the public consultation process on that capital asset must include consultation on all the subsidiary assets linked to that capital asset, to ensure transparency of the transaction as a whole.

If the transfer of the capital asset is classified as exempted, the transfer of the subsidiary asset is also exempted, if it is part of the same transaction.

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10. TRANSFER OR DISPOSAL OF A CAPITAL ASSET

10.1 Classification of capital assets

Capital assets are classified as either exempted or non-exempted capital assets, in terms of sections 14(6) or 90(6) of the MFMA and regulation 20 of the ATR, refer to 9.3 and 9.4 above.

Exempted capital assets are capital assets transferred to another organ of state as a result of any of the circumstances described in section 9.3 of this policy.

10.2 Non-exempted capital assets

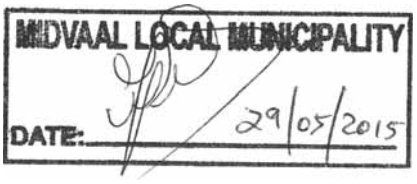
Once the asset identified for transfer or disposal has been classified as a non-exempted capital asset, the municipality must consider whether the asset is a high value capital asset as described in section 9.2 of this policy.

10.2.1 High value capital asset

In the case where a high value capital asset forms part of a transfer or disposal of the appointment of a service provider to perform a municipal or commercial service in terms of regulation 12(2), sections 14(2) or 90(2) of the MFMA and regulation 5(1) prescribes that a public participation process should be undertaken as part of and concurrent with the process envisaged in regulation 12(2).

The public participation process may only be authorised by the Council, although any party may make a request to the Council that such a process be considered. The request must be submitted to the Council together with an information statement stating the following (regulation 5(3)(b)):

- the valuation of the asset;
- the method of valuation used to determine that value;
- the reasons for the proposal; and
- the benefits, proceeds and gain or loss that could be realized or incurred from the transfer or disposal.



Where Council has authorised the AO to conduct a public participations process, the AO of the municipality must at least 60 days before the Council meeting authorising the asset transfer or disposal:

- Make public the proposal and information statement, as described above, to all affected communities and interested parties;
- Invite all affected communities and interested parties to submit their comments and representations; and
- Request the views and recommendations for National Treasury on the matter.

After the public participation process, Council may at this point make the section 14(2) or 90(2) determinations, as stated below, and depending on the outcomes of these determinations, either not to transfer or dispose of the asset or to *approve in-principal* of the transfer or disposal of the asset.

In terms of section 14(2) or 90(2) of the MFMA the municipal Council must:

(a) reasonably decide (or confirm) that the asset is not needed to provide a minimum level of basic municipal service; and

(b) consider the fair market and economic and community value to be received in exchange for the asset.

All transfers or disposals should be fair, equitable, transparent, competitive and consistent with the SCM policy of the municipality. This is however not applied in the case where the capital asset forms part of the appointment of a service provider to perform a municipal or commercial service in terms of regulation 12(2), refer to 10.2.5 of this policy).

SCM Regulation 40 states that:

(a) immovable property may be sold only at market related prices except when the public interest or plight of the poor demands otherwise; and

(b) movable assets may be sold either by way of written price quotations, a competitive bidding process, auction or at market related prices, whichever is the most advantageous to the municipality, etc.

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In the case where the bids are well in excess of the fair market value or any other valuation method used by the municipality, the competitive process relies on the AO and bid committee to make a decision. Compensation received should be at the most advantageous to the municipality.

10.2.2 Not considered a high value capital asset

In the case where the asset is not considered to be high value, and the total value of asset transactions are not more than the 5% threshold value, as stated in 9.2 above, the municipal Council must follow the same considerations at a meeting open to the public as in the case of a high value capital asset transfer or disposal in terms of section 14(2) or 90(2) of the MFMA, as described in 10.2.1 above.

Such determinations are only necessary when the Council wishes to consider the transfer or disposal of the asset. It may resolve not to go ahead with the transfer or disposal without the need for a meeting open to the public.

If the asset is considered needed to provide a minimum level of basic municipal service, then that asset **cannot** be transferred or disposed of (regulations 5(1)(b), MFMA sections 14(2) and 90(2)).

10.2.3 Mandatory considerations

During the public meeting, before approving *in-principle* to either retain, transfer or dispose of the asset, the Council must first consider the following factors (regulation 5(1)(b) & 7), irrespective of whether a high value capital asset or not is under consideration:

- whether it may need the asset at a later date;
- expected gain or loss on transfer or disposal;
- compensation for the asset and if it will result in a cost or benefit;
- management of any risk;
- impact on its credit rating and ability to raise further borrowings in the future;
- limitations or conditions attached to the asset and the consequences of any potential non-compliance of those;
- cost of the proposed transfer or disposal;

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- transfer of any liabilities and reserves associated with the capital asset;
- stakeholder comments and recommendations;
- the impact on its own strategic, legal and economic interests; and
- compliance with legislative regime applicable to the proposed transfer or disposal.

10.2.4 Apply discretionary conditions to the transfer or disposal of a non-exempted capital asset

When the Council provides an *in-principle* decision that a non-exempted capital asset may be transferred or disposed of (irrespective of whether the transaction involves a high value capital asset or not), the Council *may impose* conditions on the transfer or disposal, including conditions to specify *(regulation 11)*:

- the way in which the asset is to be sold or disposed of (within the framework set by the SCM regulations);
- a floor price or minimum compensation;
- whether the asset can be transferred or disposed of for less than fair market value (subject to the Council first considering the regulation 13(2) criteria); and
- a framework in which direct negotiations with another person may apply, if relevant.

10.2.5 Transfer or disposal of the asset

The MFMA requires the actual transfer or disposal to be fair equitable, transparent, competitive and consistent with the SCM Regulations. Council only has an oversight role in this process to ensure that Council policy are implemented and no Councillor of any municipality may be a member of a municipal bid committee or any other committee evaluating or approving tenders, quotations, contracts or other bids or attend any such meeting as an observer. (Refer MFMA section 117).

Once Council has approved the transfer or disposal, the municipality may commence proceedings to transfer or dispose of the asset – irrespective of the value of the asset or whether it is to be transferred to a private sector party or an organ of state, can only be done in accordance with its SCM policy.

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In terms of regulation 12(2), there are two exceptions to the requirement that the actual transfer or disposal of the non-exempted capital asset be done in terms of a competitive process:

- when a municipality undertakes a review of service delivery mechanisms in terms of Chapter 8 of the MSA and a private sector party is selected; and
- when a municipality appoints a private sector party or organ of state to perform a commercial.

In these cases, provided that a competitive bidding process is used to appoint the service provider, a municipality may transfer the asset as part of the appointment of the service provider and negotiate directly with the selected bidder (regulation 12(3)).

10.2.6 Compensation payable

Compensation payable to a municipality for a capital asset in terms of the ATR must always be in line with the disposal management system, see SCM regulation 40 stated in 10.1.2 above.

If the transfer is the result of the transfer of a commercial service or the sale of immovable property such as land or buildings then compensation must reflect fair market value (regulation 13(1), SCM regulation 40(2)).

If movable assets such as plant or equipment are sold, they must be sold at a price most advantageous to the municipality or entity by way of written quotes, competitive bidding or auction or at market related prices (SCM regulation 40(2)).

Once the municipality received compensation relating to the transfer or disposal, the proceeds must be used to discharge any borrowings against the asset at its redemption date or at another date agreed between the municipality and the lender *(regulation 16)*.

Alternatively, the municipality may seek to negotiate with the private sector party or organ of state to which the asset is to be transferred, to take over any borrowings

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made against the asset as part of the compensation payable, subject to the agreement of the lender.

This effectively means that any liability for borrowings taken out for an asset is removed once the municipality no longer has ownership of the asset. This precludes a municipality from having to service a debt for an asset it no longer owns.

10.2.7 Finalise the asset transfer or disposal agreement

In accordance with regulation 17, a municipality may only transfer or dispose non-exempted capital assets approved for transfer or disposal, by way of a written agreement between the municipality and either private sector party or organ of state. The agreement must include the following:

- term and conditions of the transfer;
- details of the capital and subsidiary assets and liabilities to be transferred;
- compensation to be paid and the terms and conditions for payment; and
- the effective date in which risk and accountability for the assets are to be transferred.

10.3 Exempted capital assets

10.3.1 Considerations prior to the proposed transfer or disposal

The following considerations should be taken into account:

(a) Identify and distinguish all assets, staff and borrowings associated with the asset identified for transfer or disposal (regulations 23 and 26(1));

(b) Consider staff and staff liabilities associated with the assets identified to be transferred (regulation 27); and

(c) Whether the transfer is to another organ of state and circumstances of the transfer (regulations 20, refer to 9.3 above).

10.3.2 Mandatory conditions

Municipal capital assets needed to provide a minimum level of basic municipal services can only be transferred to an organ of state and in the circumstances

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provided for in regulation 20, refer to 9.3 above, subject thereto that the transferee (organ of state) demonstrated its ability to adequately maintain and safeguard the asset.

Under these circumstances, the municipality must impose certain mandatory legislated conditions on the transfer and ensure that the transfer documentation contains these conditions.

Conditions that must be included are (regulation 24):

- that ownership of the asset must immediately revert back to the municipality if the organ of state receiving the asset (the transferee) ceases or is unable to render the service; and
- that the transferee cannot without the written approval of the municipality, transfer, dispose, grant a right of use or encumber that asset in any way.

These conditions must also apply to any replacement, upgrade or improvements to the original asset (regulation 24(1), (3) and (4)).

10.3.3 Based on the circumstances of the transfer, the appropriate conditions will apply

(a) Transfer arising from a review of service delivery mechanisms by a municipality

If the asset is needed to provide a minimum level of basic municipal service, the municipality must ensure it receives the required assurances and imposes the necessary conditions, refer to 10.3.2 above, to ensure that the asset will be adequately maintained and appropriately safeguarded (regulation 24).

In all circumstances the municipality is responsible to ensure that the transfer or disposal will result in the continuance of the service to at least the same or better level than would otherwise have been provided by the municipality had it not transferred or disposed the asset (regulation 22(3)).

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The municipality may agree with the organ of state to transfer all capital and subsidiary assets that are essential to the performance of that service which in addition to all movable and immovable assets including intangible assets, receivables, investments and cash equal to the difference between the assets and liabilities of that particular service as well as any reserve funds (regulation 25).

Borrowings or other amounts owing by the municipality associated with the service must also be transferred (regulation 26(2)).

In the case where the transfer gives rise to the transfer of staff associated with that service, the staff transfer must be done in accordance with applicable labour legislation and legislation regulating the transfer of liabilities associated with such staff if applicable – such liabilities may include leave entitlements, medical, post-retirement liabilities and other staff liabilities (regulation 27).

(b) Transfer arising from a re-organization of powers and functions between a municipality and its municipal entity

Asset transfers resulting from a re-organization of powers and functions between a municipality and its municipal entity are treated in a similar manner to those transfers resulting from a municipality's full review of service delivery mechanisms in terms of Chapter 8 of the MSA, described in scenario (a) above.

Transfers resulting from a re-organisation of powers and functions between a municipality and its entity, will generally be regarded as being limited to asset transfers to parties owned by the municipality in a closed system of control.

Regulation 22(3) relating to continuity of service is not relevant in this instance, as this is implicit in the conduct of all powers, functions and services within the municipality.

Regulations 25 and 26(2), relating to the transfer of subsidiary assets and borrowings are not applicable to these transfers – the municipality must manage this

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process in its own manner provided that it adheres to the principles in the regulations and other relevant legislation. Regulation 27 concerning staff transfers and liabilities associated with such staff remain relevant.

(c) Transfer arising from the assignment of a municipality's powers or functions to another organ of state

Asset transfers deriving from the assignment of certain municipal powers or functions to another organ of state, as a result of national legislation or in terms of a power contained in national legislation, are treated quite differently from the previous two scenarios.

Such transfers include situations such as the re-alignment of municipal boundaries or adding or taking away certain powers and functions of a municipality. This is normally done through national legislation such as the MSA or Municipal Demarcation Act (MDA) and supported by certain provincial legislation.

Regulation 24 conditions and assurance and regulations 22(3), described in scenario (a) above, are not relevant in this scenario, even if the transfer involves assets required to provide a minimum level of basic municipal services, as the transfer is initiated by the national government through legislation. It is anticipated that these factors were considered by the national department and the protection and service continuity will become the responsibility of the transferee (organ of state that is to receive the service).

Regulations 25, 26(2) and 27, refer to scenario (a) above, relating to subsidiary assets, borrowings and staff are applicable to these transfers may all be considered.

In the case where the asset transfer is a result of national legislation, thus an initiative of national government, a public participation process is not necessary. Therefore the provisions of regulation 22(1) are not relevant.

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(d) Transfer of municipal land or housing for the poor in terms of the national or provincial policy

If a national or provincial policy on housing necessitates the transfer of municipal housing or land to a national or provincial organ of state for the poor, the provisions of regulations 22, 24, 25, 27 and 31 do not apply. As the transfer is limited to specific capital assets i.e. municipal housing and land, regulations that are pertinent to the transfer of a municipal service, power or function are no longer relevant, scenarios (a), (b) and (c) above.

The transfer of borrowings associated with the municipal land or housing will still apply to these transfers (regulation 26(1)).

(e) Transfer required or permitted by national legislation

Certain transfers will be the result of national legislation that specifies the conditions of the transfer, unlike transfer described in scenarios (a), (b) and (c) above where the transfer conditions are not stipulated.

In this scenario, the same conditions attached to the transfer of municipal land and housing for the poor, described in scenario (d) above, will be applicable.

(f) Other transfers to organs of state

A capital asset may be transferred to any organ of state in any other circumstances not referred to in the scenarios above, provided that it was determined that the asset is not needed to provide a minimum level of basic municipal service and is surplus to the requirements of the municipality by the municipal Council.

In these situations, only the requirements of regulation 26(1) relating to borrowings associated with the capital asset are relevant. The municipality may directly negotiate the compensation to be paid with the neighbouring municipality.

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The municipality must still properly identify and distinguish the assets (and staff if relevant) proposed to be transferred from other assets (and staff) of the municipality as required by regulation 23.

10.3.4 Compensation payable

Council should decide what is in the best interest of the municipality in the particular circumstances, taking into account the value the asset has for the municipality, any liabilities attached to it, etc. It is not necessarily a requirement that compensation is actually paid. Asset and liability values should be determined in accordance with the methods, refer to section 11 Valuation, below.

As the disposal management system of the municipality is not applicable to exempted transfers to organs of state, a municipality may choose to negotiate with the transferee the amount of compensation payable, subject to certain limitations on transfers for less than fair market value contemplated in regulation 20(1)(f), refer to 9.3 above. The amount of compensation payable and the terms and conditions for payment must be set out in the transfer agreement (regulation 30), refer to 10.3.5 below.

If the transfer is the result of any other transfer not contemplated in regulation 20(1)(a) to (e), refer to 9.3 above, for instance when a municipality chooses to sell or donate an exempted capital asset which is not required to provide a minimum level of basic municipal service and is surplus to requirements, to another organ of state for less than fair market value, it may only do so if the municipality takes into account the following matters as per regulation 20(1)(f)(ii):

- whether the capital asset may be required for the municipality at a later date;
- the expected loss or gain that is expected to result from the proposed transfer;
- the extent to which any compensation to be received in respect of the proposed transfer will result in a significant economic or financial cost or benefit for the municipality;

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- the risk and rewards associated with the operation or control of the capital asset that is to be transferred in relation to the interest of the municipality;
- the effect that the proposed transfer will have on the ability of the municipality to raise long-term or short-term borrowings in the future;
- any limitations or conditions attached to the capital asset of the transfer of the asset, and the consequences of any potential non-compliance with those conditions;
- the estimated cost of the proposed transfer;
- the transfer of any reserve funds associated with the capital asset;
- the interests of any affected organ of state, the municipality's own strategic, legal and economic interests and the interests of the local community; and
- compliance with the legislative regime applicable to the proposed transfer.

10.3.5 Finalise asset transfer agreement

Before entering into the transfer agreement, the organ of state to whom the asset will be transferred must undertake and document an exercise in due diligence on the assets and liabilities to be transferred. The results of the due diligence must be taken into account in any transfer decision to be made by the organ of state (regulation 32).

All exempted capital asset transfers may only take place by way of a written transfer agreement, signed by both parties and must include the following:

- the terms and conditions of the transfer;
- details of the capital and subsidiary assets and liabilities to be transferred (including valuation details and evidence to support the valuation, encumbrances, servitudes and rights of access requirements);
- compensation to be paid (if any) and the terms and conditions for payment;
- the effective date in which risk and accountability are to be transferred;
- details of any staff affected by the transfer – including details of staff that may be available to the organ of state on a temporary or defined basis, together with the compensation payable for such staff and any financial risk exposure to the municipality;

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- if billing, information technology or other administrative systems are to be shared between the parties, the basis of that shared arrangement and any financial risk exposure to the municipality must also be defined and recorded; and
- where an asset is to be used by both the municipality and the organ of state, the basis of how the asset is to be shared as well as how the costs and benefits of the shared asset will be apportioned between the parties.

The transfer agreement must contain a separate clause that states that the transfer was affected on the basis of transfer of exempted capital assets as per the ATR, and that those provisions form part of the agreement (regulation 30(1) and (2)).

In the case of a transfer that emanates from a review of service delivery mechanisms when an organ of state is preferred, the transfer agreement must include provision for contract termination in case of non- or underperformance, dispute resolution and periodic review. It must also provide assurances that the organ of state is able to maintain and safeguard the asset.

The agreement may contain conditions imposed by the municipality that limit or restrict the use or subsequent transfer of the asset, and the extent that the asset may be used to provide security over any borrowings taken out by the organ of state. Such conditions may also be incorporated into the service delivery agreement (regulation 30(3)).

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11. VALUATION

11.1 Valuation of assets

When a transfer or disposal of a capital asset is considered, the value of the asset should be determined in accordance with the applicable GRAP standards.

In the absence of guidelines through GRAP, any of the following valuation methods must be used:

- **depreciated replacement cost (DRC)**: this is the cost to replace the asset less depreciation to take account of the age and condition of the asset;
- **fair market value**: this is the value that would be agreed between a knowledgeable and willing buyer and a knowledgeable and willing seller;
- **historical cost, adjusted for depreciation and impairment**: this is the original purchase price less adjustments for depreciation and impairment;
- **realisable value:** this is the amount that could be obtained from the transfer less any transfer and completion costs.

11.2 Valuation of liabilities

When a liability specifically associated is to be transferred or disposed asset, the value of the liability must also be determined in accordance with the applicable GRAP standard the municipality applies in preparing its annual financial statements. Such calculations are only necessary where borrowings are transferred or disposed in terms of *exempted* capital asset transfers or disposals to other organs of state in the circumstances described in 9.3.

In the absence of guidelines through GRAP, any of the following valuation methods must be used:

- **settlement value**: the amount that will be paid or the value of the service that will be provided to settle the liability; or
- **net present value**: the value after discounting a future settlement value to a present value.

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12. CALCULATION OF PROFIT AND LOSS ON DISPOSAL

Gain on disposal of asset (if proceeds are greater than carrying value)

Asset (cost)			
		Profit / loss	xx

Accumulated depreciation			
Profit / loss	xx		

Profit / Loss			
Asset (cost)	xx	Acc. Depr.	xx
Gain (P/L)	xx	Bank	xx

Bank / Debtors			
Profit / loss	xx		

Loss on disposal of asset (if proceeds are less than carrying value)

Asset (cost)			
		Profit / loss	xx

Accumulated depreciation			
Profit / loss	xx		

Profit / Loss			
Asset (cost)	xx	Acc. Depr.	xx
Bank	xx	Loss (P/L)	xx

Bank / Debtors			
		Profit / loss	xx

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13. POLICY IMPLEMENTATION

The policy will be effective as from 1 July 2014.

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ANNEXURE X

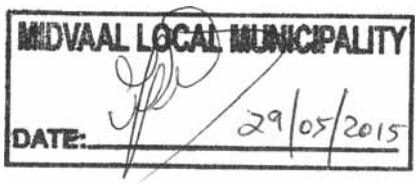
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BUDGET IMPLEMENTATION AND MONITORING POLICY



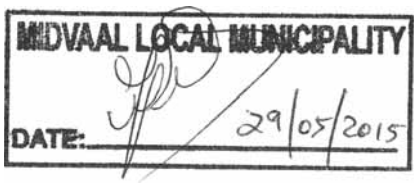
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ABBREVIATIONS

MLM	MIDVAAL LOCAL MUNICIPALITY
AO	Accounting Officer
ASB	Accounting Standards Board
CFO	Chief Financial Officer
HOD	Head of Department (Senior Manager)
IDP	Integrated Development Plan
MBRR	Municipal Budget and Reporting Regulations, 2008
MFMA	Municipal Finance Management Act
MTREF	Medium Term Revenue and Expenditure Framework
SCM	Supply Chain Management
VAT	Value Added Tax



1. PURPOSE OF THIS DOCUMENT

1.1 The objective of the budget policy is to set out:

(a) The principles which the municipality will follow in preparing each medium term revenue and expenditure framework budget (MTREF);

(b) The responsibilities of the mayor, the accounting officer, the chief financial officer and other senior managers in compiling the budget;

(c) To control and inform the basis, format and information included in the Budget documentation; and

(d) To establish and maintain procedures to ensure adherence to the Municipality's IDP review and budget processes.



2. DEFINITIONS

In this Budget Implementation Policy, unless the context otherwise indicates, a word or expression to which a meaning has been assigned in the Local Government: Municipal Finance Management Act, 2003 (Act No 56 of 2003), has the meaning so assigned, and:

"Accounting Officer"- means the Municipal Manager;

"Allocation", means-

- a municipality's share of the local government's equitable share referred to in section 214(l) (a) of the Constitution;
- an allocation of money to a municipality in terms of section 214(1) (c) of the Constitution;
- an allocation of money to a municipality in terms of a provincial budget; or
- any other allocation of money to a municipality by an organ of state, including by another municipality, otherwise than in compliance with a commercial or other business transaction;

"Annual Division of Revenue Act" means the Act of Parliament, which must be enacted annually in terms of section 214 (1) of the Constitution;

"Approved budget," means an annual budget-

- approved by a municipal council, or
- includes such an annual budget as revised by an adjustments budget in terms of section 28 of the MFMA;

"Basic Municipal Service" means a municipal service that is necessary to ensure an acceptable and reasonable quality of life and which, if not provided, would endanger public health or safety or the environment;

- "Budget-related Policy" means a policy of a municipality affecting or affected by the annual budget of the municipality, including-
- the tariffs policy, which the municipality must adopt in terms of section 74 of the Municipal Systems Act;

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- the rates policy which the municipality must adopt in terms of legislation regulating municipal property rates; or
- the credit control and debt collection policy, which the municipality must adopt in terms of section 96 of the Municipal Systems Act;

"Budget transfer" means transfer of funding within a function / vote.

"Budget Year" means the financial year of the municipality for which an annual budget is to be approved in terms of section 16(1) of the MFMA;

"chief financial officer" means a person designated in terms of section 80(2) (a) of the MFMA;

"councillor" means a member of a municipal council;

"creditor", means a person to whom money is owed by the municipality;

"current year" means the financial year, which has already commenced, but not yet ended;

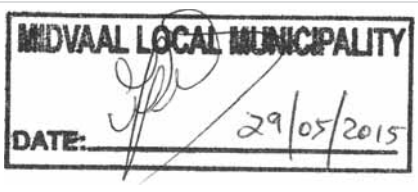
"delegation", in relation to a duty, includes an instruction or request to perform or to assist in performing the duty;

"financial recovery plan" means a plan prepared in terms of section 141 of the MFMA;

"financial statements", means statements consisting of at least-

- a statement of financial position;
- a statement of financial performance;
- a cash-flow statement;
- any other statements that may be prescribed; and
- any notes to these statements;

"financial year" means a twelve months period commencing on 1 July and ending on 30 June each year;



"financing agreement" includes any loan agreement, lease, and instalment purchase contract or hire purchase arrangement under which a municipality undertakes to repay a long-term debt over a period of time;

"fruitless and wasteful expenditure" means expenditure that was made in vain and would have been avoided had reasonable care been exercised;

"irregular expenditure", means-

- expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the MFMA Act, and which has not been condoned in terms of section 170 of the MFMA;
- expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the Municipal Systems Act, and which has not been condoned in terms of that Act;
- expenditure incurred by a municipality in contravention of, or that is not in accordance with, a requirement of the Public Office-Bearers Act, 1998 (Act No. 20 of 1998); or
- expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the supply chain management policy of the municipality or entity or any of the municipality's by-laws giving effect to such policy, and which has not been condoned in terms of such policy or by-law, but excludes expenditure by a municipality which falls within the definition of "unauthorised expenditure";

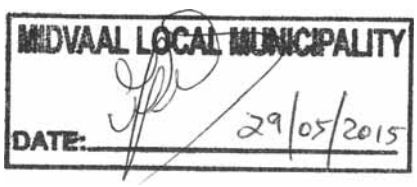
"investment", in relation to funds of a municipality, means-

- the placing on deposit of funds of a municipality with a financial institution; or
- the acquisition of assets with funds of a municipality not immediately required, with the primary aim of preserving those funds;

"lender", means a person who provides debt finance to a municipality;

"**local community**" has the meaning assigned to it in section 1 of the Municipal Systems Act;

“long-term debt" means debt repayable over a period exceeding one year;



"Municipal Structures Act" means the Local Government: Municipal Structures Act, 1998 (Act No. 117 of 1998);

"Municipal Systems Act" means the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000);

"mayor" means the councillor elected as the mayor of the municipality in terms of section 55 of the Municipal Structures Act;

"municipal council" or "council" means the council of a municipality referred to in section 18 of the Municipal Structures Act;

"municipal debt instrument" means any note, bond, debenture or other evidence of indebtedness issued by a municipality, including dematerialised or electronic evidence of indebtedness intended to be used in trade;

"municipality"-

- when referred to as a corporate body, means a municipality as described in section 2 of the Municipal Systems Act; or
- when referred to as a geographic area, means a municipal area determined in terms of the Local Government: Municipal Demarcation Act, 1998 (Act No. 27 of 1998);

"accounting officer" means a person appointed in terms of section 82(l) (a) or (b) of the Municipal Structures Act;

"municipal service" has the meaning assigned to it in section 1 of the Municipal Systems Act (refer to the MSA for definition);

"municipal tariff" means a tariff for services which a municipality may set for the provision of a service to the local community, and includes a surcharge on such tariff;

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"municipal tax" means property rates or other taxes, levies or duties that a municipality may impose;

"National Treasury" means the National Treasury established by section 5 of the Public Finance Management Act;

"official", means-

- an employee of a municipality;
- a person seconded to a municipality to work as a member of the staff of the municipality or
- a person contracted by a municipality to work as a member of the staff of the municipality or municipal entity otherwise than as an employee;

"overspending"-

- means causing the operational or capital expenditure incurred by the municipality during a financial year to exceed the total amount appropriated in that year's budget for its operational or capital expenditure, as the case may be;
- in relation to a vote, means causing expenditure under the vote to exceed the amount appropriated for that vote; or
- in relation to expenditure under section 26 of the MFMA, means causing expenditure under that section to exceed the limits allowed in subsection (5) of this section;

"past financial year" means the financial year preceding the current year;

"quarter" means any of the following periods in a financial year:

- 1 July to 30 September;
- 1 October to 31 December;
- 1 January to 31 March; or
- 1 April to 30 June;

"service delivery and budget implementation plan" means a detailed plan approved by the mayor of a municipality in terms of section 53(l)(c)(ii) of the MFMA for implementing the municipality's delivery of municipal services and its annual budget, and which must indicate-

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- projections for each month of-
- revenue to be collected, by source; and
- operational and capital expenditure, by vote;
- service delivery targets and performance indicators for each quarter; and
- capital budget broken down per ward
- any other matters that may be prescribed, and includes any revisions of such plan by the mayor in terms of section 54(I) of the MFMA.

"short-term debt" means debt repayable over a period not exceeding one year;

"standards of generally recognised accounting practice," means an accounting practice complying with standards applicable to municipalities or municipal entities as determined by the Accounting Standards Board;

"unauthorised expenditure", means any expenditure incurred by a municipality otherwise than in accordance with section 15 or 11(3) of the MFMA, and includes-

- overspending of the total amount appropriated in the municipality's approved budget;
- overspending of the total amount appropriated for a vote in the approved budget;
- expenditure from a vote unrelated to the department or functional area covered by the vote;
- expenditure of money appropriated for a specific purpose, otherwise than for that specific purpose;
- spending of an allocation referred to in paragraph (ii), (iii) or (iv) of the definition of "allocation" otherwise than in accordance with any conditions of the allocation; or
- a grant by the municipality otherwise than in accordance with the MFMA

"virement" means transfer of funds between functions / votes.

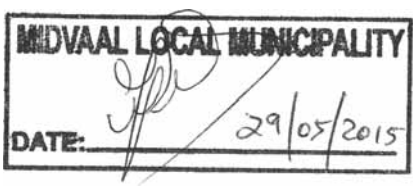
"vote" means-

- one of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments or functional areas of the municipality; and

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- which specifies the total amount that is appropriated for the purposes of the department or functional area concerned.

In this document unless the context otherwise indicates, words and expressions denoting the singular shall include the plural and vice versa, words and expressions denoting the male sex shall include the female sex and vice versa and reference to a natural person shall include a legal person and vice versa.

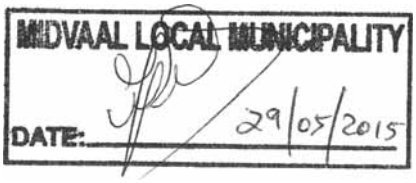


3. BUDGETING PRINCIPLES

The municipality shall not budget for a deficit and should also ensure that revenue projections in the budget are realistic taking into account actual collection levels.

Expenses may only be incurred in terms of the approved annual budget (or adjustments budget) and within the limits of the amounts appropriated for each vote in the approved budget.

Municipality shall prepare a multi-year budget (three year) – medium term revenue and expenditure framework (MTREF)) and that be reviewed annually and approved by Council.



4. BUDGETING PROCESS

4.1 **Planning** for the preparation of the budget

4.1.1 The Accounting Officer with the assistance of the Chief Financial Officer and the Executive Director Development & Planning shall draft the IDP process plan as well as the budget timetable for the municipality for the ensuing financial year.

4.1.2 The mayor shall table the IDP process plan as well as the budget timetable to Council by 31 August each year for approval (10 months before the start of the next budget year).

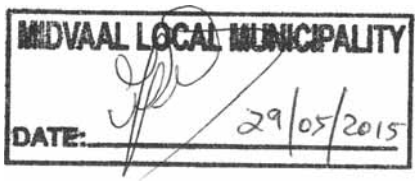
4.1.3 IDP process plan as well as the budget timetable shall indicate the key deadlines for the review of the IDP as well as the preparation of the medium term revenue and expenditure framework (MTREF) budget and the revision of the annual budget. Such target dates shall follow the prescriptions of the Municipal Finance Management Act as well as the guidelines set by National Treasury.

4.1.4 The mayor shall convene a strategic workshop with the senior managers in order to determine the IDP priorities which will form the basis for the preparation of the MTREF budget taking into account the financial and political pressures facing the municipality. The mayor shall table the IDP priorities with the draft budget to Council.

4.1.5 The Mayor shall table the Draft IDP and MTREF budget to council by 31 March (90 days before the start of the new budget year) together with the draft resolutions and budget related policies (policies on tariff setting, credit control, debt collection, indigents, investment and cash management, borrowings, etc.).

4.1.6 The Chief Financial Officer and senior managers undertake the technical preparation of the budget including:-

4.1.6.1 Review past performance;



4.1.6.2 Prepare initial preview assumptions;

4.1.6.3 Analyse past revenue trends and develop initial projections;

4.1.6.4 Prepare the IDP and make necessary revisions;

4.1.6.5 Prepare initial budget scenarios:-

(a) The budget must be in the prescribed format, and must be divided into capital and operating budget.

(b) The budget must reflect the realistically expected revenues and expenditure by major source for the budget year concerned; and

(c) Estimated revenue and expenditure by vote for the budget year; and

4.1.7 In terms of the MFMA Budget and Reporting Regulations, the Mayor must establish a budget steering committee to provide technical assistance to him / her in discharging his / her responsibilities set out in section 53 of the MFMA.

The minimum membership requirements of a budget steering committee as per MFMA are the following:

- Councillor responsible for financial matters
- Municipal Manager
- Chief Financial Officer
- Senior Managers responsible for at least the three largest votes in the municipality
- The Manager responsible for Budgeting
- The Manager responsible for Planning
- Any Technical Experts on Infrastructure

The Mayor will, on an annual basis, establish a steering committee.

Annexure A provides an outline of the budget activities, timeframes and responsibilities.

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4.2 Public participation process

4.2.1 During the consultation process administration should consult with political executive; and

4.2.2 Immediately after the draft annual budget has been tabled, the municipality must convene hearings on the draft budget in April and invite the public and stakeholder organisations, to make representation at the council hearings and to submit comments in response to the draft budget.

4.3 Approval of the budget

4.3.1 Council shall consider the next medium term expenditure framework budget for approval not later than 31 May (30 days before the start of the budget year);

4.3.2 The council resolution, must contain budget policies and performance measures be adopted; and

4.3.3 Should the municipality fail to approve the budget before the start of the budget year, the mayor must inform the MEC for Finance that the budget has not been approved.

4.4 Publication of the budget

4.4.1 Within 14 days after the draft annual budget has been tabled, the Deputy Municipal Manager / Chief Financial Officer must post the budget and other budget-related documentation onto the municipal website so that it is accessible to the public as well as send hard copies to National and Provincial Treasury; and

4.4.2 The Deputy Municipal Manager / Chief Financial Officer must within 14 days submit the approved budget in both printed and electronic formats to the National Treasury, the Provincial Treasury as well as post it on the municipal website.

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5. CONTENTS OF THE BUDGET

The budget consist of the following key elements:

5.1 Mayor's Report

5.2 Council Resolutions

5.3 The Council approves and adopts: -

5.3.1 Budget set out in various tables;
5.3.2 by standard classification;
5.3.3 by municipal vote;
5.3.4 by source and expenditure by type;
5.3.5 Policies; and
5.3.6 Tariffs.

5.4 Executive Summary

5.4.1 Operating Revenue Framework

5.4.1.1 Property Rates ;
5.4.1.2 Sale of Water and Impact of Tariff Increases;
5.4.1.3 Sale of Electricity and Impact of Tariff Increases;
5.4.1.4 Sanitation and Impact of Tariff Increases;
5.4.1.5 Waste Removal and Impact of Tariff Increases; and
5.4.1.6 Overall impact of tariff increases on households.

5.4.2 Operating Expenditure Framework

5.4.2.1 Main operational expenditure categories;
5.4.2.2 Priority areas i.e. repairs and maintenance; and
5.4.2.3 Free Basic Services: Basic Social Services Package.

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5.4.3 Capital expenditure

5.4.3.1 IDP Reference
5.4.3.2 Highlighted projects where major investment in Capex is made
5.4.3.3 Future operational cost of new infrastructure

5.5 Supporting Documentation

5.5.1 Budget Process Overview

5.5.1.1 IDP and Service Delivery and Budget Implementation Plan
5.5.1.2 Financial Modelling and Key Planning Drivers
5.5.1.3 Community Consultation
5.5.1.4 Overview of alignment of annual budget with IDP

5.5.2 Measurable performance objectives and indicators

5.5.3 Overview of budget related-policies

5.5.4 Monthly revenue cash flow projections by month

5.5.5 IDP amendments

5.5.6 Amendments to Budget related policies

5.5.7 Details of investments

5.5.8 Municipal entities – new and existing

5.5.9 Proposed service delivery agreements

5.5.10 Grants to external bodies

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5.5.11 Contracts having future budgetary implications

5.5.12 Capital expenditure details

5.5.13 Legislation compliance status

5.5.14 Salary, allowances and benefits of:

5.5.14.1 Councillors
5.5.14.2 MM, CFO and senior managers

5.5.15 Overview of budget assumptions

5.5.15.1 External factors
5.5.15.2 General inflation outlook and its impact on the municipal activities
5.5.15.3 Credit rating outlook
5.5.15.4 Interest rates for borrowing and investment of funds
5.5.15.5 Collection rate for revenue services
5.5.15.6 Growth or decline in tax base of the municipality
5.5.15.7 Salary increases
5.5.15.8 Impact of national, provincial and local policies
5.5.15.9 Ability of the municipality to spend and deliver on the programmes; and

5.5.16 Municipal manager's quality certificate

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6. OPERATING BUDGET

6.1 The municipality shall budget in each annual and adjustments budget for the contribution to:

6.1.1 provision for accrued leave entitlements equal to 100% of the accrued leave

6.1.2 provision for bad debts in accordance with its collection rates

6.1.3 provision for the obsolescence and deterioration of stock

6.1.4 Depreciation and finance charges shall be charged to or apportioned only between the departments or votes to which the projects relate.

6.1.5 A sufficient proportion of the operating budget component of each annual and adjustments budget shall be set aside for maintenance in accordance with the asset maintenance plans of the Municipalities.

6.2 When considering the draft annual budget, council shall consider the impact, which the proposed increases in rates and service tariffs will have on the monthly municipal accounts of households.

6.3 The impact of such increases shall be assessed on the basis of a fair sample of randomly selected accounts.

6.4 The operating budget shall reflect the impact of the capital component on:

6.4.1 depreciation charges

6.4.2 repairs and maintenance expenses

6.4.3 interest payable on external borrowings

6.4.4 other operating expenses.

6.5 The chief financial officer shall ensure that the cost of indigency relief is separately reflected in the appropriate votes.

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7. CAPITAL BUDGET

7.1 Expenditure of a project shall be included in the capital budget if it meets the asset definition and has a useful life in excess of one year.

7.2 Vehicle replacement shall be done in terms of Council's vehicle replacement policy. The budget for vehicles shall distinguish between replacement and new vehicles. No globular amounts shall be budgeted for vehicle acquisition.

7.3 A municipality may spend money on a capital project only if the money for the project has been appropriated in the capital budget.

7.4 The envisaged sources of funding for the capital budget must be properly considered and the Council must be satisfied that this funding is available and has not been committed for other purposes.

7.5 Before approving a capital project, the Council must consider:

7.5.1 the projected cost of the project over all the ensuing financial years until the project becomes operational,

7.5.2 future operational costs and any revenues, which may arise in respect of such project, including the likely future impact on operating budget (i.e. on property rates and service tariffs).

7.5.3 the impact on the present and future operating budgets of the municipality in relation to finance charges to be incurred on external loans,

7.5.4 depreciation of fixed assets,

7.5.5 maintenance of fixed assets, and

7.5.6 any other ordinary operational expenses associated with any item on such capital budget.

7.6 Council shall approve the annual or adjustment capital budget only if it has been properly balanced and fully funded.

8. FUNDING OF THE BUDGET

8.1 Operational Budget

The operational budget can only be funded from –

8.1.1 Realistically expected revenues.

8.1.1.1 Based on collection levels to date

8.1.1.2 Actual revenue collected in previous financial years

8.1.2 Uncommitted accumulated surpluses to the extent that the surpluses are cash backed.

8.2 Capital Budget

8.2.1 Revenue or Surplus

8.2.1.1 If any project is to be financed from revenue this financing must be included in the cash budget to raise sufficient cash for the expenditure.

8.2.1.2 If the project is to be financed from surplus there must be sufficient cash available at time of execution of the project.

8.2.2 External loans

8.2.2.1 External loans can be raised only if it is linked to the financing of an asset;

8.2.2.2 A capital project to be financed from an external loan can only be included in the budget if the loan has been secured or if can be reasonably assumed as being secured;

8.2.2.3 The loan redemption period should not exceed the estimated life expectancy of the asset. If this happens the interest payable on the excess redemption period shall be declared as fruitless expenditure;

8.2.2.4 Interest payable on external loans shall be included as a cost in the expenditure budget;

8.2.2.5 Finance charges relating to such loans shall be charged to or apportioned only between the departments or votes to which the projects relate.

8.2.3 Capital Replacement Reserve (CRR)

8.2.3.1 Council shall establish a CRR for the purpose of financing capital projects and the acquisition of assets. Such reserve shall be established from the following sources of revenue:

- unappropriated cash-backed surpluses to the extent that such surpluses are not required for operational purposes;
- additional amounts appropriated as contributions in each annual or adjustments budget; and
- Sale of land and profit or loss on the sale of assets.

8.2.3.2 Before any asset can be financed from the CRR the financing must be available within the reserve and available as cash as this fund must be cash backed;

8.2.3.3 If there is insufficient cash available to fund the CRR this reserve fund must then be adjusted to equal the available cash;

8.2.3.4 Transfers to the CRR must be budgeted for in the cash budget;

8.2.4 Grant Funding

8.2.4.1 Non capital expenditure funded from grants

- must be budgeted for as part of the expenditure budget;

8.2.4.2 Capital expenditure must be budgeted for in the capital budget;

8.2.4.3 Interest earned on investments of Conditional Grant Funding shall be capitalised if the conditions state that interest should accumulate in the fund. If there is no condition stated the interest can then be allocated directly to the revenue accounts.

8.2.4.4 Grant funding does not need to be cash backed at the time of budget approval, but cash should be secured before spending can take place.



8.3 Unspent Funds / Roll over of Budget

8.3.1 The appropriation of funds in an annual or adjustments budget will lapse to the extent that they are unspent by the end of the relevant budget year, but except for funds relating to capital expenditure.

8.3.2 Only unspent grant (if the conditions for such grant funding allows that) or loan funded capital budget may be rolled over to the next budget year.

8.3.3 Conditions of the grant fund shall be taken into account in applying for such roll over of funds.

8.3.4 In order to apply for a rollover of unspent conditional grants the following must be submitted to National Treasury:

8.3.4.1 Municipalities must submit their June conditional grant expenditure reports according to section 71 of MFMA reflecting all accrued expenditure on conditional grants;

8.3.4.2 Submit the pre-audited AFS indicating the portion of each national conditional allocation it received which remained unspent as at 30 June;

8.3.4.3 Formal letter addressed to the National Treasury requesting the rollover of unspent conditional grants in terms of section 21(2) of the of DoRA

8.3.4.4 Motivation of Commitment:

(a) Evidence that work on each of the projects has commenced, namely either of the following:
- Proof that the project tender was published and the period for tender submissions closed before 30 June; or
- Proof that a contract for delivery of the project was signed before 30 June.

(b) A progress report on the state of implementation of each of the projects;

(c) The amount of funds committed to each project, and the conditional allocation from which the funds come;

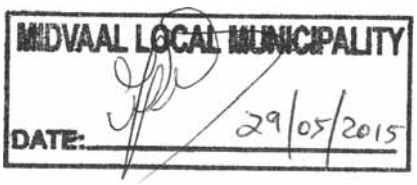
(d) An indication of the time-period within which the funds are to be spent.

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8.3.5 Adjustments to the rolled over budget shall be done during the 1st Adjustments budget in the new financial year after taking into account expenditure up to the end of the previous financial year.

8.3.6 No funding for projects funded from the Capital Replacement Reserve shall be rolled over to the next budget year except in cases where a commitment has been made 90 days (30 March each year) prior the end of that particular financial year.

8.3.7 No unspent operating budget shall be rolled over to the next budget year



9. VIREMENTS

Virements represents a flexible mechanism to affect budgetary amendments within a municipal financial year, and is the major mechanism to align and take corrective (financial / budgetary) action within a Directorate (Vote) or functional area during a financial year.

9.1 Virement procedure requirements and restrictions

9.1.1 In order for a “vote” to transfer funds from one cost element, operating or capital project to another cost element, operating or capital project, a saving has to be identified within the monetary limitations of an identified cost element, operating or capital project allocations on the respective budgets.

9.1.2 Sufficient, budgetary provision should be available within the “giving” vote’s cost element or capital project concerned to give effect to the budgetary transfer (virement). In addition, the transferring function must clearly indicate to which cost element operating, or capital project the budget provision will be transferred to and provide a clear motivation for the transfer.

9.1.3 Any budgetary amendment of which the net impact will be a change to the total approved annual budget allocation and any other amendments not covered in this policy are to be considered for budgetary adoption via an Adjustments Budget (per MFMA Section 28).

9.1.4 In terms of Section 17 of the MFMA a Municipality’s budget is divided into an operating and capital budget and consequently no virements are permitted between Operating and Capital Budgets other than through an Adjustments Budget.

9.1.5 A virement may not create new policy, significantly vary current policy, or alter the approved outcomes / outputs as approved in the IDP for the current or subsequent years (MFMA Sections 19 and 21).

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9.1.6 Virements resulting in adjustments to the approved SDBIP need to be submitted with an Adjustments Budget to the Council with revised targets and indicators for approval. (MFMA Circular 13).

9.1.7 No virement may commit the Municipality to increase recurrent expenditure, which commits the Council's resources in the following financial year, without the prior approval of the Council. This refers to expenditures such as entering into multi-year lease or rental agreements for the leasing of vehicles, photo copiers or fax machines.

9.1.8 No virement may be made to cover/ allow for unauthorised, irregular or fruitless and wasteful expenditure (MFMA Section 32).

9.1.9 All virements should be approved in line with the Council's System of delegations.

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9.2 Operating and Capital Budget Virements

9.2.1 Virements from the following are not permitted: debt impairment, depreciation and revenue forgone;

9.2.2 Virements of conditional grant funds to purposes outside of that specified in the relevant conditional grant framework must not be permitted.

9.2.3 Only virements between existing projects approved by Council and within the same vote will be permitted.

9.2.4 Motivations for virements between projects should clearly state the reason for the saving within the “giving” project, as well as the reason for the additional amount required.

9.2.5 No virements, of which the affect will be to add “new” projects onto the Capital Budget, will be allowed.

9.2.6 Virements in capital budget allocations are only permitted within funding sources.

9.3 Reporting

A monthly report, indicating all virements affected have to be compiled and submitted to Council for monitoring (as part of the section 71 report).

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10. ADJUSTMENT BUDGET

The MFMA 28(2) recognises that there will be instances where unforeseen and unavoidable expenditure is required, as well as other circumstances which could necessitate the submission of an Adjustments Budget:

It is compulsory to prepare an adjustments budget:-

10.1 when there is an under collection of revenue

10.2 when a downwards adjustment of revenue and expenditure is required

The MFMA also recognises that a voluntary adjustment budget can be prepared as a result of the following:-

10.3 Over-collection of revenue – to support existing budgeted programmes (MFMA 28(2) (b) to be submitted after midyear performance assessment and before 28 February.

10.4 Unforeseen and unavoidable expenditure recommended by the Mayor (MFMA 28(2) (c) must be reported to Council at its next meeting and be included in adjustments budget within 60 days of expenditure being incurred.

10.5 May authorise the utilisation of projected savings in one vote (MFMA 28(2) (d) towards spending in another vote.

10.6 Under spending in prior financial year – if unforeseen (MFMA 28(2) (e) should be completed after year end but before 25 August.

10.7 Correct errors (MFMA 28(2) (f) to be submitted after midyear performance assessment and before 28 February.

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10.8 To ratify unauthorised expenditure and any other expenditure within a prescribed framework in terms of Unauthorised Expenditure the Municipality may submit a Special Adjustments Budget when submitting the Annual Report for consideration.

10.9 When an adjustments budget is tabled, it must be accompanied by—

- an explanation how the adjustments budget affects the annual budget;
- a motivation of any material changes to the annual budget;
- an explanation of the impact of any increased spending on the annual budget and the annual budgets for the next two financial years; and
- any other supporting documentation that may be prescribed.

10.10 The Municipality may not change tax and tariffs unless in terms of a financial recovery plan.

10.11 Formats of adjustments budget

An adjustment budget and supporting documentation of a municipality must be in a the format specified in Schedule B of the MBRR and include all the required tables, charts and explanatory information, in view of any guidelines issued by National Treasury

10.12 Funding of adjustment budgets

An adjustments budget of a municipality must be suitably funded. The supportive documentation to accompany an adjustments budget in terms of section 28(5) of the MFMA must contain an explanation of how the adjustments budget is funded.

10.13 Submission of tabled adjustments budgets

The municipal manager must comply with section28(7) of the MFMA together with section 22(b)(i) of the MFMA, within ten working days after mayor has tabled an adjustments budget in the municipal council. When submitting the tabled adjustments budget to National Treasury and relevant provincial treasury in terms of section 28(7) of the MFMA, municipal manager must submit in both printed and electronic format.

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10.14 Approval of adjustments budgets

The municipal council must consider the full consequences, fiscal or otherwise, of the adjustments budget and supporting documentation. When approving an adjustments budget, the municipal council must consider and adopt separate resolutions dealing with each of the matters listed below:

10.14.1 Approval of the adjustment budget;

10.14.2 Approval of any adjustments permitted in terms of section 28(2) of the MFMA;

10.14.3 Approval of the transfer of funds to a separate bank account for purpose contemplated in section 12 of the MFMA;

10.14.4 Approval of revisions to the monthly and quarterly service delivery targets and performance indicators in the service delivery and budget implementation plan, if any, to correspond with the approval of the adjustments budget;

10.14.5 Approval of any amendments to budget related policies necessitated by the adjustments budget.

10.15 Quality Certification

When an adjustment budget and supporting documentation is tabled in council, made public or submitted to another organ of state, it must be accompanied by a quality certificate complying with Schedule B and signed by the municipal manager.

10.16 Publication of approved adjustment budgets

Within five working days after the municipal council has approved an adjustments budget, the municipal manager must in agreement with section 21(A) of the Municipal System Act make public that approved adjustments budget and supporting documentation.

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11. BUDGET IMPLEMENTATION

11.1 Monitoring

11.1.1 The accounting officer with the assistance of the chief financial officer and other senior managers is responsible for the implementation of the budget, and must take reasonable steps to ensure that:

- funds are spent in accordance with the budget;
- expenses are reduced if expected revenues are less than projected; and
- revenues and expenses are properly monitored.

11.1.2 The Accounting officer with the assistance of the chief financial officer must prepare any adjustments budget when such budget is necessary and submit it to the Mayor for consideration and tabling to Council.

11.1.3 The Accounting officer must report in writing to the Council any impending shortfalls in the annual revenue budget, as well as any impending overspending, together with the steps taken to prevent or rectify these problems.

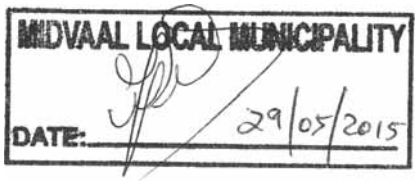
11.2 Reporting

11.2.1 Monthly budget statements

The accounting officer with the assistance of the chief financial officer must, not later than ten working days after the end of each calendar month, submit to the Mayor and Provincial and National Treasury a report in the prescribed format on the state of the municipality's budget for such calendar month, as well as on the state of the budget cumulatively for the financial year to date.

This report must reflect the following:

- actual revenues per source, compared with budgeted revenues;
- actual expenses per vote, compared with budgeted expenses;
- actual capital expenditure per vote, compared with budgeted expenses;
- actual borrowings, compared with the borrowings envisaged to fund the capital budget;
- the amount of allocations received, compared with the budgeted amount;
- actual expenses against allocations, but excluding expenses in respect of the equitable share;



- explanations of any material variances between the actual revenues and expenses as indicated above and the projected revenues by source and expenses by vote as set out in the service delivery and budget implementation plan;
- the remedial or corrective steps to be taken to ensure that the relevant projections remain within the approved or revised budget; and
- projections of the revenues and expenses for the remainder of the financial year,
- The report to the National Treasury must be both in electronic format and in a signed written document

11.2.2 Quarterly reports

The Mayor must submit to Council within thirty days of the end of each quarter a report on the implementation of the budget and the financial state of affairs of the municipality

11.2.3 Mid-year budget and performance assessment

The Accounting officer must assess the budgetary performance of the municipality for the first half of the financial year, taking into account all the monthly budget reports for the first six months, the service delivery performance of the municipality as against the service delivery targets and performance indicators which were set in the service delivery and budget implementation plan in terms of Section 72 of the MFMA.

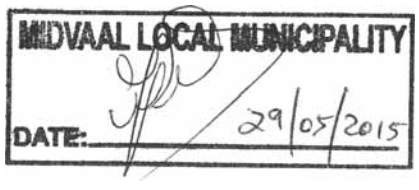
The Accounting Officer must then submit a report on such assessment to the Mayor by 25 January each year and to Council, Provincial Treasury and National Treasury.

The Accounting Officer may in such report make recommendations after considering the recommendation of the Chief Financial Officer for adjusting the annual budget and for revising the projections of revenues and expenses set out in the service delivery and budget implementation plan.

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12. APPROVAL AND EFFECTIVE DATE

The policy will be effective as from 1 July 2014.



13. POLICY AMENDMENT

The Budget Implementation and Monitoring Policy must be reviewed on an annual basis.

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14. RELATIONSHIP WITH OTHER POLICIES

This policy needs to be read in conjunction with other relevant adopted policies of the municipality, including the following:

- Delegation of Powers;
- Funding and Reserves Policy;
- Long Term Financial Plan Policy;

15. POLICY IMPLEMENTATION

The policy will be effective as from 1 July 2014.

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ANNEXURE A: BUDGET PROCESS TIMETABLE

TIMEFRAME	ACTIVITY	RESPONSIBILITY
1 November Year 1 – 10 December Year 1	Heads of Departments to prepare and submit first draft operating and capital budgets in line with the approved operational plans, budget guidelines and secured financing sources.	Heads of Departments
10 December Year 1 –	Revision of the current operational and capital budget.	CFO/ Heads of Departments
	Compilation of the MFMA Sec 72 Report and submission to the Executive Mayor.	AO/ CFO
	Approval of adjustments budget by Mayoral Committee.	AO/ CFO
	Approval of adjustments budget by Council.	AO/ Executive Mayor
10 December Year 1 – 21 January Year 2	Finance Department to consolidate and prepare the first draft capital and operating budget in the following formats:	CFO/Manager Accounting/Heads of Departments
	High level consolidated format;	
	Line item budget; and	
	Proposed Tariffs.	
	Evaluation of and discussions on first draft budget by Mayoral Committee in line with operational plans, budget guidelines and IDP.	AO/ CFO/ Heads of Departments
21 January Year 2 – 4 February Year 2	Finance Department to consolidate and prepare the second draft capital and operating budget.	CFO/Manager Accounting/Heads of Departments
	Evaluation of and discussions on second draft by Mayoral Committee.	AO/ CFO
7 February Year 2 – 14 February Year 2	Evaluation of and discussions on second draft by Portfolio Committees.	Chairpersons of Portfolio Committees/ Heads of Departments
14 February Year 2 – 4 March Year 2	Evaluation and discussions of proposals from Portfolio Committees by the Mayoral Committee.	AO/ CFO
4 March Year 2 – 11 March Year 2	Finance Department to consolidate and prepare the third draft capital and operating budget.	CFO/Manager Accounting/Heads of Departments
	Evaluation and finalisation of the draft MTREF operational and capital budgets by the Mayoral Committee.	AO/ CFO
11 March Year 2 – 31 March Year 2	Finance Department to consolidate and prepare the final draft capital and operating budgets.	CFO/Manager Accounting/Heads of Departments

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TIMEFRAME	ACTIVITY	RESPONSIBILITY
	Tabling of final draft capital and operating budget to Council.	AO/ Executive Mayor
31 March Year 2 – 29 April Year 2	Consultation on final draft budget through formal meetings with all possible stakeholders.	Executive Mayor/
		AO/ CFO
29 April Year 2 – 13 May Year 2	Finance Department to consolidate and prepare the final draft capital and operating budgets.	CFO/Heads of Departments
	Evaluation of and discussions on final draft by Mayoral Committee.	AO/ CFO
13 May Year 2 – 31 May Year 2	Finance Department to consolidate and prepare the final capital and operating budgets.	CFO/Heads of Departments
	Adoption of budget by Council.	AO/ Executive Mayor
31 May Year 2 – 13 June Year 2	Finance Department to submit approved budget to Provincial Treasury and National Treasury.	CFO
31 May Year 2	Finance Department to finalise all preparations to ensure proper and timeous implementation of budget, including promulgation of tariffs	CFO
30 June Year 2	Municipal Manager to submit draft SDBIP's and draft performance agreements of all section 57 personnel to Executive Mayor – 14 July	AO
	Executive Mayor to approve SDBIP's and note performance agreements – 28 July	AO/ Executive Mayor



ANNEXURE Y





COMMODITY BASED PROCUREMENT POLICY

01 JULY 2015

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TARGETED PROCUREMENT POLICY FOR THE MIDVAAL LOCAL MUNICIPALITY

Gauteng Provincial Government promotes targeted procurement in respect of designated commodities. The Midvaal Local Municipality is in favour of promoting commodity based procurement of goods and services from local manufacturers and/or suppliers. The provincial designated commodities index list, as amended by GPG from time to time as well as additional commodities specific to Midvaal is used as the basis of procurement where practically implementable.

Sectors identified for local procurement

Industry/ sector/ sub-sector	Minimum threshold for local content
Buses (Bus Body)	80% SA content
Textile, Clothing, Leather and Footwear	100% SA content
Steel Power Pylons	100% SA content
Canned / Processed Vegetables	80% SA content
Pharmaceutical Products: (Oral Solid Dosage)	70% (volumes) SA content
Rail Rolling Stock	65% SA content
Set Top Boxes	30% SA content
Furniture Products: - Office Furniture - School Furniture - Bases and Mattresses	 85% SA content 100% SA content 90% SA content
Solar Water Heater Components	70% SA content
Electrical and telecom cables	90% SA content
Public Transport	100% SA content
Rental of tents and chairs	100% Midvaal content
Cleaning services	100% Midvaal content
Security	100% Midvaal content
Laundry	100% Midvaal content
Catering	100% Midvaal content
Flowerbed maintenance / Grass Cutting / Tree Felling	100% Midvaal content
Construction work	25% sub-contracting of non-skilled labour content (where practically implementable) to promote enterprise development of Midvaal SMME and/or emerging contractors subject to the provisions of the PPPFA

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ANNEXURE Z

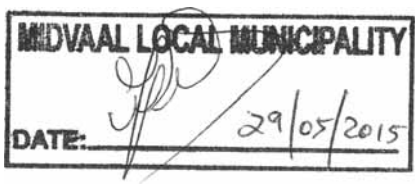
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UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE POLICY

POLICY AND PROCEDURES

2015/2016



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1. PURPOSE OF THE POLICY

A policy for unauthorised, irregular, fruitless and wasteful expenditure must be compiled and adopted by municipalities to ensure compliance with Section 32 of the MFMA, Act 56 of 2003 and MFMA Circular 68 dealing with unauthorised, irregular, fruitless and wasteful expenditure issued by National Treasury on 10 May 2013.

The objectives of this policy are:

(a) To state the regulatory and legislative requirements surrounding fruitless, wasteful and irregular expenditure.

(b) To provide definitions of fruitless, wasteful and irregular expenditure.

(c) To provide examples of fruitless, wasteful and irregular expenditure.

(d) To outline procedures to manage such expenditures.

(e) To inform officials of the consequences of not complying with the relevant regulatory and legislative requirements.

2. DEFINITIONS

General Definitions:

"municipality" means Midvaal Local Municipality (MLM)

"the Act" means the Municipal Finance Management Act, 2003 (Act No. 56 of 2003)

"the POBA" means the Public Office-Bearers Act, 1998 (Act No. 20 of 1998)

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"official" means any person employed by the Midvaal Local Municipality, be it in the capacity as a permanent official, temporary official, intern or contracted employee (in terms of Section 57 of the Municipal Systems Act, Act 32 of 2000 or any other form of employment contract)

"department" means any internal department of the Midvaal Local Municipality as per the latest approved Organisational Structure of Council.

''overspending'' –

(a) In relation to the budget of a municipality, means causing the operational or capital expenditure incurred by the municipality during financial year to exceed the total amount appropriated in that year's budget for its operational or capital expenditure as the case may be;

(b) In relation to a vote, means causing expenditure under the vote to exceed the amount appropriated for that vote; or

(c) In relation to expenditure under section 26, means causing expenditure under that section to exceed the limits allowed in subsection (5) of that section

''Vote'' means –

(a) One of the main segments into which a budget of a municipality is divided for the appropriation of money for the different department or functional areas of the municipality; and

(b) which specifies the total amount that is appropriated for the purposes of the department or functional area concerned.



The MFMA defines unauthorised, irregular, fruitless and wasteful expenditure as follows:

"irregular expenditure", in relation to a Municipality or municipal entity, means-

(a) expenditure incurred by a Municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of this Act, and which has not been condoned in terms of section 170;

(b) expenditure incurred by a Municipality or municipal entity or in contravention of, or that is not in accordance with, a requirement of the Municipal Systems Act, and which has not been condoned in terms of that Act;

(c) expenditure incurred by a municipality in contravention of, or that is not in accordance with, a requirement of the Public Office-Bearers Act, 1998 (Act No. 20 of 1998); or

(d) expenditure incurred by a Municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the supply chain management policy of the municipality or any of the municipality's by-laws giving effect to such policy, and which has not been condoned in terms of such policy or by-law, but excludes expenditure by a municipality which falls within the definition of "unauthorised expenditure";

"unauthorised expenditure", in relation to a municipality, means any expenditure incurred by a municipality otherwise than in accordance with section 15 or 11(3), and includes-

(a) overspending of the total amount appropriated in the municipality's approved budget;

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(b) overspending of the total amount appropriated for a vote in the approved budget;

(c) expenditure from a vote unrelated to the department or functional area covered by the vote;

(d) expenditure of money appropriated for a specific purpose, otherwise than for that specific purpose;

(e) spending of an allocation referred to in paragraph (b), (c) or (d) of the definition of "allocation" otherwise than in accordance with any conditions of the allocation; or

(f) a grant by the municipality otherwise than in accordance with the Act;

"fruitless and wasteful expenditure" means expenditure that was made in vain and would have been avoided had reasonable care been exercised.

"Unforeseen and unavoidable expenditure" means expenditure that -

- Could not have been foreseen at the time the annual budget of the municipality was passed
- The delay that will be caused by a pending adjustments budget may:
 - Result in significant financial loss for the municipality
 - Cause a disruption or suspension or serious threat to the continuation of municipal services
 - Lead to loss of life or serious injury or significant damage to property

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- Obstruct the municipality from instituting or defending legal proceedings on an urgent basis.

3. LEGAL FRAMEWORK

The following Laws and regulations, amongst others, inform this policy:

(a) Section 32 of the MFMA reads as follows:

(1) Without limiting liability in terms of the common law or other legislation—

(a) a political office-bearer of a municipality is liable for unauthorised expenditure if that office-bearer knowingly or after having been advised by the accounting officer of the municipality that the expenditure is likely to result in unauthorised expenditure, instructed an official of the municipality to incur the expenditure;

(b) the accounting officer is liable for unauthorised expenditure deliberately or negligently incurred by the accounting officer, subject to subsection (3);

(c) any political office-bearer or official of a municipality who deliberately or negligently committed, made or authorised an irregular expenditure, is liable for that expenditure; or

(d) any political office-bearer or official of a municipality who deliberately or negligently made or authorised a fruitless and wasteful expenditure is liable for that expenditure.

(2) A municipality must recover unauthorised, irregular or fruitless and wasteful expenditure from the person liable for that expenditure unless the expenditure—

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(a) in the case of unauthorised expenditure, is—

(i) authorised in an adjustments budget; or

(ii) certified by the municipal council, after investigation by a council committee, as irrecoverable and written off by the council; and

(b) in the case of irregular or fruitless and wasteful expenditure, is, after investigation by a council committee, certified by the council as irrecoverable and written off by the council.

(3) If the accounting officer becomes aware that the council, the mayor or the executive committee of the municipality, as the case may be, has taken a decision which, if implemented, is likely to result in unauthorised, irregular or fruitless and wasteful expenditure, the accounting officer is not liable for any ensuing unauthorised, irregular or fruitless and wasteful expenditure provided that the accounting officer has informed the council, the mayor or the executive committee, in writing, that the expenditure is likely to be unauthorised, irregular or fruitless and wasteful expenditure."

(b) Section 176 of the MFMA which reads as follows:

(1) No municipality or any of its political structures, political office-bearers or officials, no municipal entity or its board of directors or any of its directors or officials, and no other organ of state or person exercising a power or performing a function in terms of this Act, is liable in respect of any loss or damage resulting from the exercise of that power or the performance of that function in good faith.

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(2) Without limiting liability in terms of the common law or other legislation, a municipality may recover from a political office-bearer or official of the municipality, and a municipal entity may recover from a director or official of the entity, any loss or damage suffered by it because of the deliberate or negligent unlawful actions of that political office-bearer or official when performing a function of office.

(c) Section 170 and 173 of the MFMA

(d) Regulation 23 and 74 of the Municipal Budget and Reporting Regulations

4. ROLE OF THE ACCOUNTING OFFICER

The Accounting Officer is responsible, amongst others, for the following:

(a) Exercise all reasonable care to prevent and detect irregular, unauthorised, fruitless and wasteful expenditure and must for this purpose implement effective, efficient and transparent processes of financial and risk management;

(b) Inform the Executive Mayor, Mayoral Committee and Council (in writing), as the case may be, if a decision is taken which, if implemented, is likely to result in irregular, unauthorised, fruitless and wasteful expenditure;

(c) On discovery of any irregular, unauthorised, fruitless and wasteful expenditure to report promptly (in writing), the particulars of the expenditure to the Executive Mayor;

(d) Follow the prescribed processes to deal with irregular, unauthorised, fruitless, and wasteful expenditure.

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5. PROCEDURE FOR UNFORESEEN AND UNAVOIDABLE EXPENDITURE

MLM hereby adopts the MFMA Budget and Reporting Regulations' prescribed processes to be followed for the approval of unforeseeable and unavoidable expenditure as set out below:

(a) No unavoidable expenditure exceeding R15 million may be approved during a financial year.

(b) Any official/department becoming aware of the need to incur unforeseen or unavoidable expenditure must immediately approach the Chief Financial Officer with the full details on the unforeseen expenditure, providing information on the consequences of not incurring the expenditure as well as an indication of the expected cost (both for the current year as well as any recurring cost resulting from the event). A confirmation that the expenditure does not constitute expenditure that may not be allowed by the Executive Mayor as per section 73(2) of the MFMA Budget and Reporting Regulations must be given by the department when approaching the CFO.

(c) The Chief Financial Officer will determine whether the cost cannot be dealt with through a process of shifting of funds within the relevant votes in terms of the virements policy. If sufficient funds are available, the virements process will be followed. If not, the matter will be reported to the Municipal Manager for consideration as unforeseen and unavoidable expenditure.



(d) Once the Municipal Manager has granted approval, the relevant Executive Director will be authorised to submit a report to the Executive Mayor requesting approval. If approval is granted, the Venus financial system will be adjusted to allow the department to process the financial transaction.

(e) The abovementioned process will be dealt with as highest priority to ensure that administrative delays do not exacerbate the situation.

(f) An adjustments budget will be submitted to the next Council meeting. The preferred process would be to shift funds between votes to avoid any negative impact on the total cash position of council.

6. EXAMPLES OF UNAUTHORISED, IRREGULAR OR FRUITLESS AND WASTEFUL EXPENDITURE

The following examples are only guides and are not exhaustive.

6.1 Fruitless and wasteful expenditure

Fruitless and wasteful expenditure is expenditure that was made in vain and would have been avoided had reasonable care been exercised. Fruitless and wasteful expenditure is accounted for as expenditure in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

Fruitless and wasteful expenditure in MLM includes the following:

- Procuring of goods and services that are not beneficial to the municipality
- Costs of goods and services are in excess of what would have been the case have proper procedures been followed (quotes etc.)

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- Renting of property when sufficient and appropriate unoccupied property is owned by the entity
- Exuberant costs on parties, entertainment etc.
- Incurring penalty and interest costs on late payment of accounts
- Mismanagement of funds.

6.2 Irregular expenditure

Irregular expenditure in MLM is expenditure that is contrary to the Municipal Finance Management Act (Act No.56 of 2003), the Municipal Systems Act (Act No.32 of 2000), and the Public Office Bearers Act (Act No. 20 of 1998) or is in contravention of the entity's supply chain management policy. Irregular expenditure excludes unauthorised expenditure. Irregular expenditure is accounted for as expenditure in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

Irregular expenditure in MLM includes the following:

- Irregular expenditure incurred as a result of institutions procuring goods or services by means other than through competitive bids and where reasons for deviating from inviting competitive bids have not been recorded and approved by the accounting officer;
- Irregular expenditure incurred as a result of non-compliance with a requirement of the MLM's delegations of authority;
- Irregular expenditure incurred due to it being in contravention of the MLM's supply chain management policy;
- Expenditure paid out to service providers who are in the service of state;
- Irregular expenditure incurred as a result of non-compliance with a provision contained in any applicable legislation.

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6.3 Unauthorised expenditure

Unauthorised expenditure in MLM is expenditure that has not been budgeted for, expenditure that is not in terms of the conditions of an allocation received from another sphere of government, entity or organ of state and expenditure in the form of a grant that is not permitted in terms of the Municipal Finance Management Act (Act No.56 of 2003). Unauthorised expenditure is accounted for as an expense in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

Unauthorised expenditure in MLM includes the following:

- Procuring of goods and services that are not budgeted for;
- Expenditure not in terms of the conditions of an allocation (grant etc) received from another sphere of government, entity or organ of state;
- Expenditure in the form of a grant that is not permitted in terms of the MFMA.

7. PROCESS TO BE FOLLOWED IN CASES OF UNAUTHORISED, IRREGULAR OR FRUITLESS AND WASTEFUL EXPENDITURE

(a) Any unauthorised, irregular or fruitless and wasteful expenditure as defined above, must be promptly reported to the Chief Financial Officer who will initiate the process of dealing with the unauthorised, irregular or fruitless and wasteful expenditure.

(b) A register will be maintained by the Head of Supply Chain to record all instances of unauthorised, irregular, fruitless and wasteful expenditure. The format of the register will be consistent with Annexure A of MFMA Circular 68 issued on 10 May 2013.

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(c) Upon receiving a report of unauthorised, irregular or fruitless and wasteful expenditure, the CFO will advise, in writing, the Municipal Manager and the Head of Internal Audit.

(d) The Head of Internal Audit will institute an investigation as contemplated in section 32 of the MFMA, and in particular, determine the following:

- Nature of the non-compliance (i.e. non-compliance with MFMA, MSA, Remuneration of Public Officer Bearer's Act, etc.);
- Nature and reason for the unauthorised expenditure, irregular or fruitless and wasteful expenditure ;
- Whether the unauthorised, irregular or fruitless and wasteful expenditure was as a result of an instruction given, and if so, by whom. In addition, whether the accounting officer of official involved advised that such a decision would result in unauthorised, irregular or fruitless and wasteful expenditure
- Whether the irregular expenditure result from a minor breach in the procurement policy;
- Whether the municipality suffered a financial loss;
- Whether the accounting officer / official / public officer bearer acted deliberately, negligently, or grossly negligently;
- Grounds shown as to why the unauthorised expenditure should be authorised (such as interest of the municipality);
- Whether the accounting officer can condone the non-compliance with the SCM policy as a minor breach;
- Whether the non-compliance must be submitted to the National Treasury for condonation;
- Whether the non-compliance must be submitted to the Minister of Co-operative Governance and Traditional Affairs for condonation.

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(e) The findings of the Head Internal Audit will be submitted to the Municipal Manager for consideration of the following:

- Introduction of an adjustments budget to authorise the un-authorised expenditure (if unforeseen and unavoidable and the process outlined in paragraph 3 of this policy could not be followed)
- Recommendation to recover funds
- Recommendation to write the funds of as irrecoverable
- Disciplinary / Criminal action to be instituted.

(f) The Head Internal Audit must, in considering e above, take due cognisance of section 176 of the MFMA.

(g) The Municipal Manager must advise the Executive Mayor (Head of Supply Chain to facilitate reporting process) of the unauthorised, irregular or fruitless and wasteful expenditure and the recommendations that will be made to the section 80 committee.

(h) The Deputy Municipal Manager will be responsible to institute criminal charges where applicable.

(i) The findings of the of the Head Internal Audit and the recommendations of the Municipal Manager will be submitted to a joint sitting of the Finance and Corporate Services as well as the relevant departmental section 80 committee for consideration of the following:

- Introduction of an adjustments budget to authorise the un-authorised expenditure (if unforeseen and unavoidable and the process outlined in paragraph 3 of this policy could not be followed)
- Recommendation to recover funds
- Recommendation to write the funds of as irrecoverable

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(j) The recommendations of the section 80 committees will be submitted to the next Mayoral Committee and Council meetings for final decision.

(k) Upon conclusion of the Council process, the Head of Internal Audit must promptly advise the MEC for Local Government and the Auditor General of the unauthorised, irregular or fruitless and wasteful expenditure and the decision taken by Council.

(l) If the unauthorised expenditure is not authorised by Council, the funds must be recovered from the liable official or political officer bearer (within 30 days or in reasonable instalments).

(m) The Register of unauthorised, irregular or fruitless and wasteful expenditure will form part of the Municipal Manager's management meeting agenda to ensure the reported items are dealt with in a prompt manner.

(n) All instances of unauthorised, irregular, fruitless and wasteful expenditure must be disclosed in the annual report.

(o) The Chief Financial Officer must initiate a special adjustments budget (if applicable) to deal with the authorisation of un-authorised expenditure.

8. INVESTIGATIONS AND DISCIPLINARY ACTIONS

8.1 In terms section 172 and 173 of the MFMA, an Accounting Officer is guilty of financial misconduct and an offence respectively if he or she:



(a) will fully or negligently fails to take effective and appropriate steps to prevent unauthorised, irregular or fruitless and wasteful expenditure as required by the MFMA;
(b) fails to take effective and appropriate disciplinary steps against an official in the department who makes or permits unauthorised, irregular or fruitless and wasteful expenditure;
(c) fails to report unauthorised, irregular or fruitless and wasteful expenditure in terms of the MFMA.

8.2 As soon as the Accounting Officer becomes aware of an allegation of financial misconduct against an official, the Accounting Officer has a responsibility to ensure that the Mayor initiates an investigation into the matter and if the allegations are confirmed, holds a disciplinary hearing in accordance with the prescripts of the applicable legislation.

8.3 In terms of section 172 of the MFMA, an official of a department to whom a duty or power has been assigned commits an act of financial misconduct if that official will fully or negligently fails to perform that duty or exercise that power in line with applicable legislation.

8.4 In terms of the MFMA, the accounting officer must take appropriate and effective disciplinary steps against an official who makes or permits unauthorised, irregular or fruitless and wasteful expenditure.

8.5 When an accounting officer determines the appropriateness of disciplinary steps against an official in terms of applicable legislation, he or she must take into account the following:

(a) circumstances of the transgression;
(b) extent of the expenditure involved;
(c) nature and seriousness of the transgression

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Reference to financial misconduct regulations

All alleged financial misconduct must be reported according to the Municipal Regulations on Financial misconduct procedures and criminal proceedings.

All financial misconduct in terms of Section 171 of the MFMA must be investigated in terms of the Municipal Regulations on Financial misconduct procedures and criminal proceedings.

9. REPORTING

9.1 The Accounting Officer must comply with the following reporting requirements:

9.1.1 Immediately upon discovery of unauthorised, irregular or fruitless, and wasteful expenditure, the Accounting Officer must report the details of the unauthorised, irregular or fruitless, and wasteful expenditure to the Mayor.

The report must include the following details:

(a) amount of the Unauthorised, irregular or fruitless and wasteful expenditure;
(b) name of the vote from which the expenditure was made;
(c) reason why the unauthorised, irregular or fruitless and wasteful expenditure could not be avoided;
(d) name and title of the responsible official;
(e) details of any recovery steps taken or to be taken by the municipality;
(f) details of any disciplinary steps taken or to be taken by the municipality,

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9.1.2 The Accounting Officer must also include the expenditure in the department's monthly revenue and expenditure report submitted to the Council in terms of the MFMA.

9.1.3 All unauthorised, irregular or fruitless and wasteful expenditure must be reported as a note to the annual financial statements.

10. CONCLUSION

Irregular expenditure resulting from non-compliance with the MFMA and the MSA can't be condoned by Council and approval must be sought from the National Treasury, the Minister of Co-operative Governance and Traditional Affairs respectively.

Irregular expenditure resulting from non-compliance with the Public Officer Bearer's Act can't be condoned and such irregular expenditure must be recovered from the political officer bearer concerned.

A council may condone irregular expenditure resulting from a contravention of the SCM policy provided that the contravention is not also a contravention of the MFMA or the SCM Regulations, in which case only the National Treasury can condone a contravention of the SCM Regulations.

Minor breaches of the procurement process can be ratified by the accounting officer (if the municipality's SCM policy allows for it). Only the breaches in the process can be ratified and not the irregular expenditure itself. The irregular expenditure must still be ratified by Council.

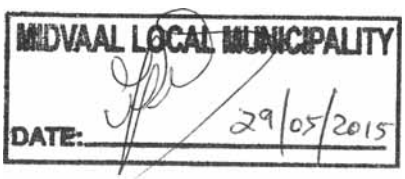
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11. POLICY ADOPTION AND IMPLEMENTATION DATE

This policy has been considered and approved by Midvaal Local Municipality and the policy will be effective as from the **1st JULY 2015**.



ANNEXURE AA





PAYMENT OF BULK CONTRIBUTIONS POLICY

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

1. Preamble

1.2 The progressive realization of fundamental constitutional rights *inter alia* requires township development. Township development in turn requires the provision of engineering services.

1.3 Local government must ensure the provision of engineering services to communities and promote social and economic development in a sustainable manner. As a general principle local government should within budgetary constraints accept responsibility for the installation and financing of external engineering services.

1.4 As a general principle township developers should accept responsibility for the installation and financing of internal engineering services.

1.5 Local government has the discretionary power when granting development approvals to impose conditions in relation to the provision of engineering services and the payment of money which is directly related to requirements resulting from those approvals in respect of the provision of the necessary services to the land to be developed.

1.6 Local government must act in accordance with the law when exercising those powers

2. Purpose of Policy

2.2 The adoption of policy guidelines by state organs to assist decision-makers in the exercise of their discretionary powers has long been accepted as legally permissible and eminently sensible.

2.3 The purpose of this policy document is first to assist and guide municipal decision-makers in the exercise of their discretionary powers when considering appropriate conditions of approval to be imposed under the Land Use Planning Ordinance; their negotiations with developers relating to the payment of development contributions and the division of engineering services costs between the Municipality and Applicants; and

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2.4 the application of the calculation methods for Development Contributions as outlined in the Reports defined below.

2.5 The purpose of this policy document is also to: inform interested and affected parties regarding the principles and calculation methods of development contributions and the process to be followed in reaching and recording agreements in respect thereof; and ensure the provision of adequate engineering services and/ or payment of development contributions in respect of new developments.

3. Need for Calculating Bulk Services Contributions (Development Contributions)

3.1 Background

A Local Authority may request “Development Contributions”, which means financial contributions calculated in accordance with this policy document, which an Applicant is required to make in terms of conditions of approval imposed by the Municipality when granting approvals under the Ordinance and which relate to requirements resulting from those approvals in respect of the provision of the necessary engineering services to the land to be developed;

3.2 Rezoning

The newly approved zoning becomes effective on promulgation in the Provincial gazette and the commencement of the scheme is 56 calender days from the promulgation date, if no objection against the proposed application was lodged and the liability of bulk contributions becomes payable by the property owner. Within 30 days from the date that the amendment scheme comes in operation, in terms of Section 58 (1) of the Town Planning And Townships Ordinance, Ordinance 15 of 1986, the ED: Development Planning & Housing direct the owner by means of a registered

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letter, as contemplated by Section 63, of said Ordinance that the Bulk Contributions are payable. A copy of the Section 63 letter Contributions will be levied by finance on date of mayoral resolution as interim/provisional contributions.

4. Consent use

If no payment is received from the applicant / owner within 90 days from the date of the approval letter, the Council will recalculate the bulk contributions payable, subject to escalation costs or increase in tariff and / or fees and will be determined as and when the applicant/developer/owner wishes to exercise the new right.

On cancellation of the approved application Development, Planning and Housing will inform finance within 10 working days to remove the contributions from the system.

5. Township establishment

The applicant will be informed of bulk and link contributions payable in accordance with a signed Services Agreement, subject to the conditions pertaining to such agreement.

6. General

6.1 Any arrangements regarding the payment of contributions are already delegated to the mayoral committee per resolution MC1211/12/2006 and such arrangements will be backed by an irrevocable bank guarantee.

6.2 The authority to cancel an approved application for consent use be delegated to the Executive Director: Development and Planning. This automatically authorises removal of outstanding contributions.

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6.3 The authority to amend bulk contributions be delegated to the Municipal Manager on written request by the Executive Director's Development Planning, & Housing and Engineering.

6.4 That all communication regarding the final bulk contributions payable be mailed to the property owner by registered post.

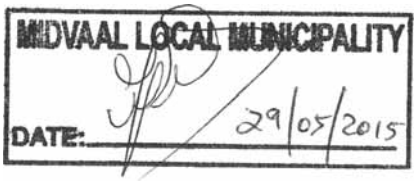
7. Conditions

If no payment is received from the applicant/owner within 90 days from the date of the approval letter, Finance in conjunction with Engineering may recalculate the bulk contributions payable, subject to escalation costs or increase in tariff and /or fees and will be determined as and when the applicant/developer/owner wishes to exercise the new right.

This condition will come into immediate effect, and also apply to all applications that have already been considered but in respect of which external bulk contributions are still outstanding.

In the event of a Township Establishment application this condition shall form part of the Services Agreement.
The Executive Director: Engineering Services must recalculate the bulk contributions as and when required.

All land use applications where bulk contributions have not been paid within 90 days from the date of the approval letter shall be re-circulated to the Department: Engineering Services in order to recalculate revised bulk contributions prior to the approval of building plans or any certificate enabling transfer of the newly subdivided portions.



8. Implementation

The policy will be effective as from 1 July 2014.



ANNEXURE AB



MIDVAAL
LOCAL MUNICIPALITY

RELATED PARTY POLICY

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

1. INTRODUCTION

GRAP 20 is applicable to all entities on the accrual basis of accounting in identifying and disclosing related party relationships, transactions and balances at year-end, including commitments.

This policy framework shall be read in the context of the provisions of the following Acts, Regulations and Administrative Guidelines:

- Accounting guidelines, National Treasury, June 2012
- MFMA, Act 56 of 2003;
- GRAP 20

2. PURPOSE

This policy outlines the identification, treatment, recognition and reporting of Related party transactions in the municipality according to the requirements of the MFMA.

The accounting officer of an institution must ensure that internal procedures and internal control measures are in place for all payment approval and processing, including related party transactions. These internal controls should provide reasonable assurance that all expenditure is necessary, appropriate, paid promptly and is adequately recorded and reported on.

The objective of this Standard is to ensure that a reporting entity's financial statements contain the disclosures necessary to draw attention to the possibility that its financial position and surplus or deficit may have been affected by the existence of related parties and by transactions and outstanding balances with such parties.

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3. DEFINITIONS

Related party transactions – is a transfer of resources or obligations between related parties, regardless of whether a price is charged.

Related party – parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions, or if the related party entity and another entity are subject to common control.

Related parties include:

- Entities that directly, or indirectly through one or more intermediaries, control or are controlled by the reporting entity;
- Associates and joint ventures;
- Individuals owning, directly or indirectly, an interest in the reporting entity that gives them significant influence over the entity, and close member of the family of such an individual;
- Key management personnel, and close members of the family of key management personnel; and
- Entities in which a substantial ownership interest is held, directly or indirectly, by any person described in (c) or (d), or over which such a person is able to exercise significant influence.

Significant influence – is the power to participate in the financial and operating policy decision of an entity, but not control those policies.

Control – is the power to govern the financial and operating policies of another entity so as to benefit from its activities.

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Joint control – is the agreed sharing of control over an activity by a binding agreement.

Entities – entities referred to in GRAP 20 and in this policy, i.e. for which this is applicable, are:

- Public entities;
- Constitutional institutions;
- Municipalities and all other entities under their control;
- Parliament and provincial legislature; and
- Trading entities (only effective from 1 April 2013).

Key Management personnel:

- all Directors or members of a governing body of the entity;
- other persons having the authority and responsibility for planning, directing and controlling the activities of the reporting entity. Where they meet this requirement key personnel include:
- where there is a member of the governing body of a whole-of-government entity who has the authority and responsibility for planning, directing and controlling the activities of the reporting entity, that member (e.g. Councillors);
- any key advisor of that member; and unless included in (a), the senior management group of the reporting entity, including the chief executive or permanent head of the reporting entity (e.g. the Accounting Officer)



4. IDENTIFICATION

Parties are considered to be related if one party has the ability to **control** (or jointly control) the other party or exercise **significant influence** over the other party, or vice versa, or an entity that is subject to **common control**, or joint control.

As a minimum, the following are regarded as related parties of the reporting entity:

- A person or a close member of that person's family is related to the reporting entity if that person:
- has control or joint control over the reporting entity;
- has significant influence over the reporting entity; or
- Is a member of the management of the entity or its controlling entity.
- An entity is related to the reporting entity if any of the following conditions apply:
- The entity is a member of the same economic entity (which means that each controlling entity, controlled entity and fellow controlled is related to the others);
- One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of an economic entity of which the other entity is a member);
- Both entities are joint ventures of the same third party;
- One entity is a joint venture of a third entity and the other entity is an associate of the third entity;

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- The entity is a post-employment benefit plan for the benefit of employees of either the entity or an entity related to the entity. If the reporting entity is itself such a plan, the sponsoring employers are related to the entity;
- The entity is controlled or jointly controlled by a related person; and
- A person who has control or joint control over the reporting entity has significant influence over that entity or is a member of the management of that entity (or its controlling entity).

In identifying related party relationships, attention should be given to the substance of a relationship and not merely its legal form.

Where two entities have a member of management in common, it is necessary to consider the possibility, and to assess the likelihood, that this person would be able to affect the policies of both entities in their mutual dealings. However, the mere fact that two entities have a member of management in common does **not necessarily** create a related party relationship.

The following other instances also do **not necessarily** create related party relationships:

- Two ventures **merely** because they share joint control over a joint venture;

- Providers of finance and trade unions;

- A customer, supplier, distributor or general agent with whom an entity transacts a significant volume of business, **merely** by virtue of the resulting economic dependence.

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Other factors could, however, result in the parties being related.

5. IDENTIFICATION

Control is the power to govern the financial and operating policies of another entity so as to benefit from its activities.

An entity (or a person or body of persons) has control over another entity when it has certain decision-making capabilities over another and that it benefits from the activities of that entity.

Further indicators that can also individually or collectively be indicative of control are:

- The entity has the ability to veto operating and capital budgets of the other entity;
- The entity has the ability to veto, overrule, or modify the board of directors or equivalent governing body decisions of the other entity;
- The entity has the ability to approve the hiring, reassignment and removal of key personnel of the other entity;
- The mandate of the other entity is established and limited by legislation;
- The entity holds a “golden share” (or equivalent) in the other entity that confers rights to govern the financial and operating policies of that entity;
- The entity holds direct or indirect title to the net assets of the other entity;

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- The entity has a right to a significant level of the net assets of the other entity in the event of a liquidation or in a distribution other than a liquidation;

- The entity is able to direct the other entity to co-operate with it in achieving its objectives;

- The entity is exposed to the residual liabilities of the other entity.

In the South African context, the government is divided into three spheres, namely the national, provincial and local spheres of government. Although provinces and municipalities are responsible for executing its assigned functions in line with the overall policies and objectives set by the relevant national department, the autonomy of the different spheres is guaranteed in terms of the Constitution of South

Africa and provinces and municipalities can therefore decide how it will achieve those objectives. The national government does not **control** provinces or municipalities for accounting purposes, although funding may be received from the national government.

The following figure illustrates the related parties in the South African government context (note that the different spheres of government are not related to each other):

Local sphere:

For example: The City of Johannesburg and its municipal entities are related parties. The City of Tshwane and the City of Johannesburg are not related parties as they are not under common control.



6. IDENTIFICATION

Significant influence is the power to participate in the financial and operating policy decisions of an entity, but is not control over those policies.

Significant influence may be exercised in several ways, usually by representation on the board of directors or equivalent governing body but also by, for example, participation in the policy making process. Significant influence may be gained by an ownership interest, statute, or agreement.

7. MANAGEMENT

Management are those persons responsible for planning, directing and controlling the activities of the entity, including those charged with the governance of the entity in accordance with legislation, in instances where they are required to perform such functions.

Management include any sub-committees of the governing body or key advisors of a member of management as well as the senior management group of the entity (if not part of the governing body of the entity).

Management hold positions of responsibility within an entity. They are responsible for the strategic direction and operational management of an entity and are entrusted with significant authority. This responsibility may enable them to influence the decisions of the entity and therefore the benefits of office that may flow to them or their related parties.



In respect of a municipality, the accounting authority or all the members (e.g. major, speaker, council members), and their close family relatives, are related parties of the municipality.

The senior management team of entities across all spheres of government (including the chief executive or permanent head of the entity) also form part of management.

8. CLOSE FAMILY MEMBERS

Close members of the family of a person are those family members who may be expected to influence, or be influenced by, that person in their dealings with the entity. A person is considered to be a close member of the family of another person if they:

- are married or live together in a relationship similar to a marriage; or
- are separated by no more than two degrees of natural or legal consanguinity or affinity.

Close family members of management (and entities under significant influence of such individuals) are related parties of an entity.

The reason for the inclusion of close family members in the definition of a related party is to prevent entities from transacting with these individuals rather than with management in order to circumvent the disclosure requirements of the standard.

Judgement will be necessary in determining whether an individual should be identified as a close member of the family of an individual for purposes of related party disclosures.

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9. RELATED PARTY TRANSACTIONS

A related party transaction is a transfer of resources or obligations between related parties, regardless of whether a price is charged.

According to GRAP 20, an entity should disclose all transactions with its related parties (refer to disclosure) other than transactions that would occur within:

- Normal supplier or client/recipient relationship on terms and conditions no more or less favourable than those which it is reasonable to expect the entity would have adopted if dealing with that individual entity or person in the same circumstances; and

Terms and conditions within the normal operating parameters established by that reporting entity's legal mandate.

10. DISCLOSURE

The minimum disclosure in the annual financial statements for related party relationships, transactions and balances are the following:

Accounting policies

" The municipality operates in an economic sector currently dominated by entities directly or indirectly owned by the South African Government. As a consequence of the constitutional independence of the three spheres of government in South Africa, only entities within the local sphere of government are considered to be related parties.

Management are those persons responsible for planning, directing and controlling the activities of the entity, including those charged with the governance of the entity in accordance with legislation, in instances where they are required to perform such functions.

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Close members of the family of a person are considered to be those family members who may be expected to influence, or be influenced by, that member of management in their dealings with the entity.

Only transactions with related parties where the transactions are not concluded within normal operating procedures or on terms that are not no more or no less favourable than the terms it would use to conclude transactions with another entity or person are disclosed.

The following are situations where related party transactions may lead to disclosures required by a reporting entity

- Rendering or receiving of services
- Purchases or transfers/sales of goods (finished or unfinished)
- Purchases or transfers/sales of property and other assets
- Agency arrangements;
- Leasing arrangements;
- Transfer of research and development;\
- Licence agreements;
- Finance (including loans, capital contributions, grants whether in cash or in kind and other financial support including cost sharing arrangements); and
- Guarantees and collaterals;
- Settlement of liabilities



Management remuneration

An entity should disclose the remuneration of management per person and in aggregate, for each class of management, in the following categories:

- Fees for services as a member of management;
- Basic salary;
- Bonuses and performance related payments;
- Other short-term employee benefits;
- Post-employment benefits such as pensions, other retirement benefits, post-employment life insurance and post-employment medical care;
- Termination benefits;
- Other long-term benefits;
- Any commission, gain or surplus sharing arrangements; and
- Any other benefits received.

Entities shall make separate disclosures about the major classes of management that they have. For example, where an entity has a governing body, such as a board or a council, which is separate from its senior management group, disclosures about remuneration of the two groups must be made separately.

Where a person is a member of both the governing body and the senior management group, that person will be included in only one of those groups.



11. SUMMARY OF KEY PRINCIPLES

Grap 20 sets out the principles for the identification and disclosure or related party relationships and transactions.

Identification

Parties are considered to be related if one party has the ability to **control** the other party or exercise **significant influence** over the other party in making financial and operating decisions or if the related party and other entity are subject to **common control**.

Related parties include:

- Entities that directly, or indirectly through one or more intermediaries, control, or are controlled by the reporting entity;
- Associates
- Joint ventures
- Individuals owning, directly or indirectly, an interest in the reporting entity that gives them significant influence over the entity, and close members of the family or any individual;
- Management, and close members of the family of management; and
- Entities in which a substantial ownership interest is held, directly or indirectly, by any person described in the two bullets above, or over which such a person is able to exercise significant influence.

All departments and public entities in the national sphere of government are related parties;

All departments and public entities in each province are related parties; and

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Each municipality and its own municipal entities are related parties. A municipality is not “related” to another municipality as they are not under common control.

The National government does not control provinces or municipalities for accounting purposes, although funding may be received from the national government.

Disclosure

The reporting entity must disclose:

- Relationships between an entity and its controlling entities (or entities that it controls) needs to be disclosed.
- The nature of its related party relationships;
- The types of transactions that have occurred’ and
- The elements of the transactions necessary to clarify the significance of these transactions to its operations and sufficient to enable the financial statements to provide relevant and reliable information for decision-making and accountability purposes.

Disclosure of management information must also be made.

Entities are not required to disclose the value of transactions (other than those dealt with above) with other public sector entities where the transactions are concluded within normal operating procedures and on terms that are no more or no less favourable than the terms it would use to conclude transactions with another entity or person.



12. POLICY AUDIT

A periodic policy audit process shall be conducted either by the Finance section, or Municipal Manager, when deemed necessary. The Provincial Government and or Auditor-General may also audit and formally request amendment of the policy, as may required from time to time, to ensure appropriate application and compliance the relevant Treasury and MFMA regulations and other legislation.

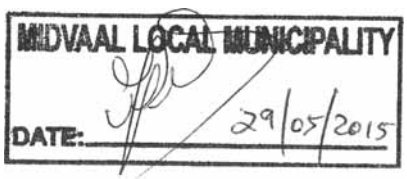
13. POLICY AMMENDMENT

No amendment(s) may be made to any section of this policy without such amendment(s) first being:

- Consulted upon with the Chief Financial Officer and the Municipal Manager.
- Duly approved by the Council.



ANNEXURE AC



MIDVAAL
LOCAL MUNICIPALITY

CELL PHONE AND 3G POLICY

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

CELL PHONE ALLOWANCE POLICY

1. OBJECTIVE

Council understands and appreciates that employees utilise their cell phones for business purposes so as for services to be delivered on a continuous basis. With the implementation of a cell phone allowance policy Council will have a universal tool to clearly define who is entitled to a cell phone allowance and how the costs will be met.

The policy will provide guidelines as to the attainment and management of the benefit of a cell phone allowance, so as to promote service delivery and ensure that services continue even when employees are not office bound.

Council will therefore pay a cell phone allowance to employees as determined by assessing an employee's individual needs.

2. SCOPE

This policy covers the usage of a cell phone allowance by permanent employees where the regular use of a cell phone is necessary to meet the requirements of the job and is applicable to any official who has received approval from the Municipal Manager, based on a recommendation from the relevant head of department, for a cellular allowance.



3. GUIDELINES

3.1 HANDSET & MAINTENANCE

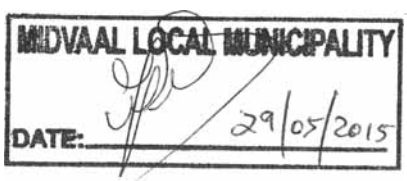
Employees who are entitled to a cell phone allowance will only receive monetary remuneration and will be expected to provide their own handset by means of a contract with a cellular service provider (i.e. Vodacom, MTN, or Cell C). Council will not be responsible to provide any handset or additions to a handset to any employee or stakeholder covered in this policy.

Employees are encouraged to structure their contract with the service provider in a manner which best suits the individual's needs and personal circumstances. Recipients of a cell phone allowance must avail their cell phone number to their HOD and must continue to maintain the cell phone contract or air-time/pay-as-you-go contract while in receipt of the allowance.

The contract should be entered into between the Employee and Service Provider and the onus is on the employee to ensure the monthly payment of the contract.

Furthermore the Employee is responsible for insuring the handset against theft, loss or damage and should ensure that the mobile phone is available, at all times, for Council's use, failing which the allowance will be forfeited. Employees must inform the Human Resources Division of any cancellation arising from theft, sale, termination of the contract, etc. by no later than the 3rd of the month following the month in which the event occurred.

An allowance will not be granted to employees without official authorisation to acquire a cell phone for official use. Council will not be liable for any costs incurred without official authorisation if a private contract has been obtained for official use.



3.2 PRE PAID CONTRACTS

Employees making use of a prepaid contract with a service provider are entitled to a cell phone allowance benefit. Employees on a prepaid contract should ensure that the mobile phone is always available i.e. that enough airtime is available for making and receiving business calls, failing which the allowance will be forfeited.

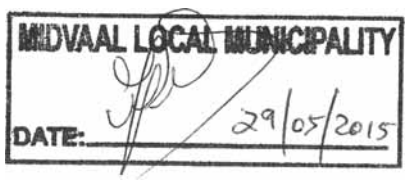
3.3 PROCEDURE TO BE FOLLOWED WHEN APPLYING FOR A CELL PHONE ALLOWANCE OR INCREASING AN EXISTING BENEFIT

3.3.1 NEW POSITIONS

Executive Directors, when requesting a position to be filled, should clearly indicate on the provided portion on the “Request to fill a vacancy form” that the position will be requiring a cell phone allowance. The amount, in terms of this policy, should also be reflected. This will ensure that the cell phone allowance forms part of the employee’s remuneration package.

3.3.2 EXISTING POSITIONS

In the event of an employee already being appointed and the need for a cell phone allowance arise the following procedure should be followed:



A written application, supported by a detailed motivation as to the need for a cell phone allowance, from the employee should be forwarded to the relevant Head of Department. The Head of Department will consider the application, if supported the recommendation should be forwarded to the Municipal Manager for final approval. Thereafter, the approved application must be forwarded to Human Resources Division for record purposes, from where it will be forwarded to the Finance Department so as to include the benefit on the employee's salary advice.

3.3.3 INCREASING BENEFITS

In the event of an employee continually exceeding the approved limits of the cell phone allowance provided for to him/her, as a result of their job function, a written motivation should be made to the relevant Head of Department to approve a revised limit. Again the application should be forwarded to the Municipal Manager, to Human Resources Division and Finance. In the event of increasing the cell phone allowance, proof of the exceeded amount should be provided i.e. itemised billing.

3.4 INTERNATIONAL CALLS

Officials, travelling abroad must activate international roaming; the cost of the activation will be for the user's account. Only official international calls made by the user will be paid by Council and is subject to proof i.e. itemised billing.

4. ALLOWANCE

A Cell phone allowance is payable to an employee on a monthly basis and may be amended from time to time in terms of business related costs incurred by the individual and per approval from the relevant Head of Department and Municipal Manager.

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Any increase in a cell phone allowance payable to an employee should be within the prescriptions of this policy. The maximum amount will only be payable if sufficient evidence, from the employee, is provided and agreed to by the relevant Head of Department and Municipal Manager.

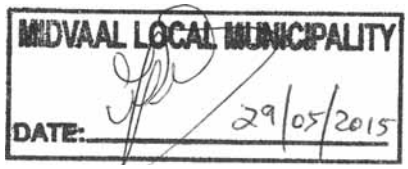
Job Level	Office / Not Office Bound	Amount
Section 54A	Connectivity allowance	R2 500
Section 56	Connectivity allowance	R2 000
1-3	Office bound	R300.00 – R 650.00
	Not Office Bound	R300.00 – R1 500.00
4-6	Office bound	R200.00 – R 300.00
	Not Office Bound	R300.00 – R1 500.00
7-8	Office bound	R150.00 – R 200.00
	Not Office Bound	R300.00 – R1 000.00

Requests for 3G cards will be based on a 3 month average usage and the allowance be calculated on the basis thereof in deserving cases and to be signed off by IT, the relevant HOD, CFO and MM, if funding is available.

5. CELL PHONE USAGE WHILE DRIVING

Council is aware that in utmost circumstances, that employees use their cell phones for business purposes while driving. Due to the recent research about the safety of cell phone usage while driving, Council prohibits employees from using their cell phones while driving, unless the vehicle is fitted with a blue tooth device.

Council recognises that other distractions occur while driving, however, eliminating the use of cell phones, while driving is one way to minimize the risk to employees of accidents. Employees are therefore required to either park the vehicle so as to safely communicate via cell phone or to request the caller for permission to contact them at a more convenient and safer time as to driving.



6. VIOLATION OF POLICY

Employees who violate this policy may be subject to disciplinary action and may have their allowance suspended.

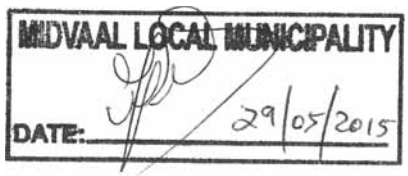


ANNEXURE AD





RISK MANAGEMENT POLICY
2015



1. INTRODUCTION AND PURPOSE

1.1 Introduction

Risk management is a valuable management tool that increases the institution's prospects of success through getting it right the first time and minimising negative outcomes. Local and international trends confirm that risk management is a strategic imperative rather than an option within high performing institutions.

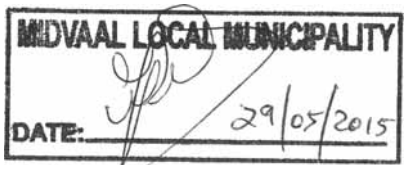
Risk management will be of benefit to Midvaal Local Municipality by underpinning and bolstering organisational performance through:

(a) More efficient, reliable and cost effective delivery of services;
(b) More reliable decisions;
(c) Innovation;
(d) Minimised waste and fraud;
(e) Better value for money through more efficient use of resources; and
(f) Improved project and programme management, which provide better outputs and outcomes.

The following factors require consideration when integrating risk management into municipal decision making structures:

(a) Aligning risk management with objectives at all levels of the municipality;
(b) Introducing risk management components into existing strategic planning and operational practices;
(c) Communicating municipal directions on an acceptable level of risk;
(d) Including risk management as part of employees' performance appraisals; and
(e) Continuously improving control and accountability systems and processes to take into account risk management and its results.

Risk management comprises of a **Risk Management Framework**, a **Risk Management Policy**, and a **Risk Management Implementation Plan**.



1.2 Purpose

The purpose of this policy is to provide the principals of executing what is contained in the Risk Management Framework, and thus flowing from this Framework as accepted by the Midvaal Local Municipality. This policy serves to formally set out Midvaal Local Municipality's position on risk management, and generally addresses what the municipality will do about risk management.



2. LEGAL MANDATE

2.1 Accounting Officer

Section 62 (1) (c) (i) of the Municipal Finance Management Act, Act 56 of 2003, requires that:

"(1) The accounting officer of a municipality is responsible for managing the financial administration of the municipality, and must for this purpose take all responsible steps to ensure –

(c) that the municipality has and maintains effective, efficient and transparent systems –

(i) of financial and risk management and internal control."

2.2 Management

The extension of general responsibilities in terms of Section 78 of the Municipal Finance Management Act, Act 56 of 2003, to all senior managers and other officials of municipalities implies that responsibility for risk management vests at all levels of management and that it is not limited to only the accounting officer and internal audit.

2.3 Internal Audit

Section 165(2)(a), (b)(iv) of the Municipal Finance Management Act, Act 56 of 2003 states that:

"(2) The Internal audit unit of a municipality or municipal entity must –

(a) prepare a risk based audit plan and an internal audit program for each year;

(b) advice the accounting officer and report to the audit committee on the implementation of the internal audit plan and matters relating to –

(iv) risk and risk management."

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2.4 Audit Committee

Section 166(2)(a)(ii) of the Municipal Finance Management Act, Act 56 of 2003 states that:

"*(2) An audit committee is an independent advisory body which must –*

(a) advise the municipal council, the political office-bearers, the accounting officer and the management staff of the municipality, or the board of directors, the accounting officer and management staff of the municipal entity, on matters relating to –

(ii) risk management."

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3. DEFINITIONS

3.1 Risk

Risks are uncertain future events which could impact the achievement of objectives.

3.2 Risk Management

Risk management entails co-ordinated activities to identify, assess, manage and monitor risks in a systematic and formalised manner.

3.3 Enterprise Risk Management

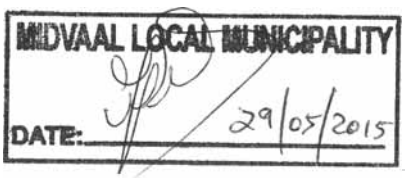
Enterprise Risk Management is a broad based application of risk management, in all major functions and activities of the municipality, rather than in selected areas, to identify, assess, monitor and appropriately mitigate all material risks.

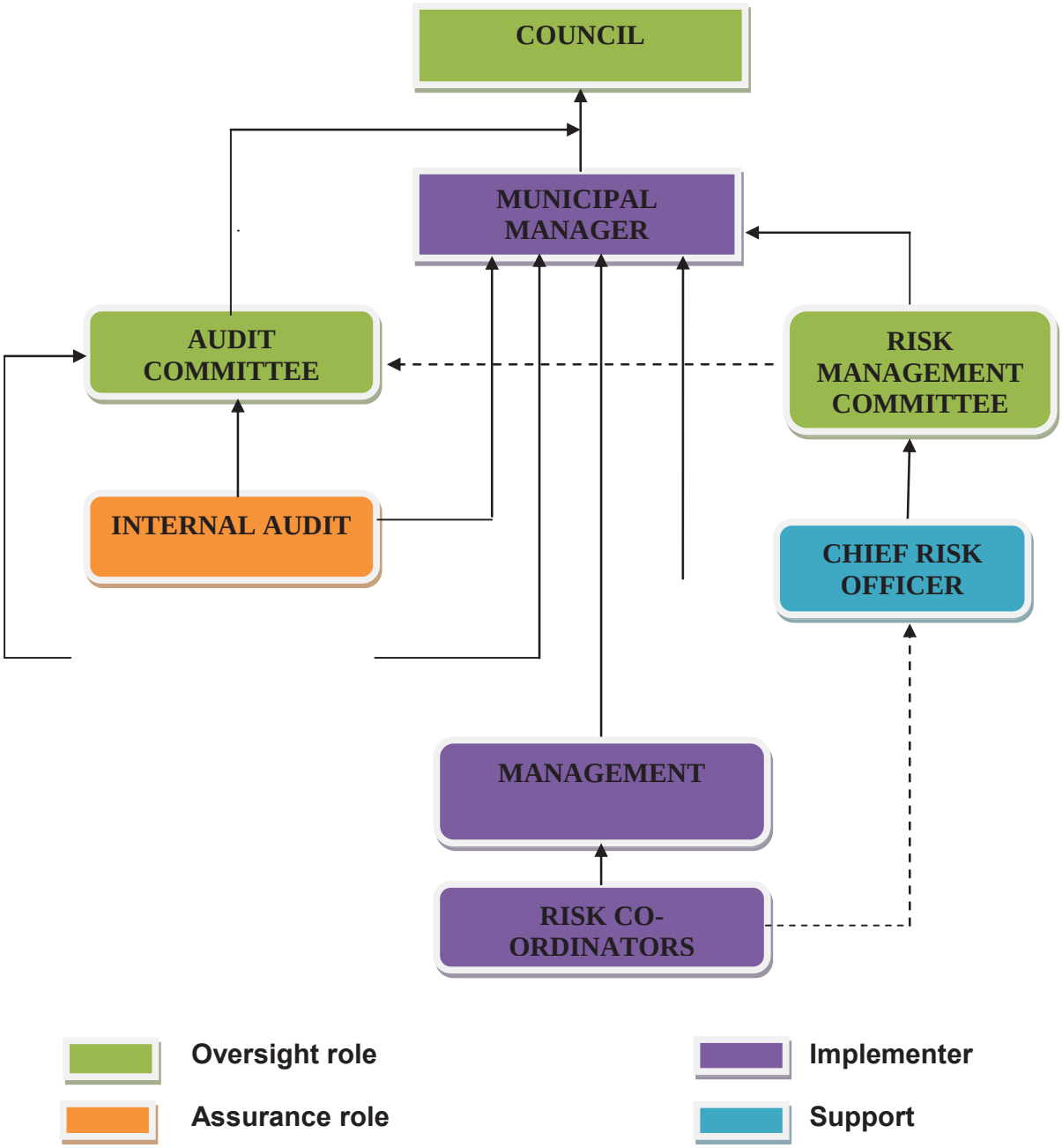
3.4 Risk Appetite

Risk appetite is the level of risk that an organisation is prepared to accept, before action is deemed necessary to reduce it. It represents a balance between the potential benefits of innovation and the threats that change inevitably brings on.

4. ROLES AND RESPONSIBILITIES

The parties that have a significant role to play in the process of risk management are set out below:





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4.1 Executive authority (Council)

The executive authority should take an interest in risk management to the extent necessary to obtain comfort that properly established and functioning systems of risk management are in place to protect the municipality against significant risks.

Responsibilities of the Executive Authority include:

- Ensuring that the institutional strategies are aligned to the Government mandate;
- Obtaining assurance that the municipality's strategic choices were based on a rigorous assessment of risk;
- Obtaining assurance from management that key risks inherent in the municipality's strategies were identified and assessed and are being properly managed;
- Assisting the accounting officer to deal with fiscal, intergovernmental, political and other risks beyond their direct control and influence; and
- Insisting on the achievement of objectives, effective performance management and value for money.
- Approves the risk management policy, framework and implementation plan.
- Approve the Fraud Prevention Policy, Strategy and Implementation.

4.2 Accounting Officer (Municipal Manager)

The accounting officer is accountable for the municipality's risks.

More specifically, the high-level responsibilities of the accounting officer include:

- Setting an appropriate tone by supporting and being seen to be supporting the municipality's aspirations for effective management of risks.
- Delegating responsibilities for risk management to management and internal formations such as the risk management committee.

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- Holding management accountable for designing, implementing, and monitoring and integrating risk management into their day to day activities.
- Holding the risk management committee accountable for performance in terms of its risk management responsibilities.
- Providing leadership and guidance to enable management and the risk management committee to properly perform their functions.
- Ensuring the control environment supports the effective functioning of risk management.
- Approving the municipality's risk appetite and tolerance level.
- Devoting personal attention to overseeing the management of significant risks.
- Leveraging the audit committee, internal audit, external audit and the risk management committee for assurance on the effectiveness of risk management.
- Ensuring that appropriate action in respect of the recommendations of the audit committee, internal audit, external audit and the risk management committee to improve risk management.
- Providing assurance to relevant stakeholders that key risks are properly identified, assessed and mitigated.

4.3 Risk Management Committee

The risk management committee is responsible for assisting the accounting officer in addressing the oversight requirements of risk management and evaluating and monitoring the municipality's performance with regards to risk management.

- Review the risk management policy, framework, risk management implementation plan and recommend for approval by the executive authority.
- Review the fraud prevention policy, strategy and implementation plan and recommend for approval by the accounting officer.
- Review the risk appetite and tolerance and recommend for approval by Council.

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- Review the municipality's risk identification and assessment methodologies to evaluate their effectiveness in timeously and accurately identifying the municipality's risks.
- Monitor and assess the implementation of the risk management policy, framework and implementation plan.
- Monitoring the reporting of risk by management with particular emphasis on significant risks or exposures and appropriates of the steps management has taken to reduce the risks to an acceptable level.
- Review the material findings and recommendations by assurance providers on the system of risk management and monitor the implementation of such recommendations.
- Develop its own key performance indicators for approval by the accounting officer.
- Interact with audit committee to share information relating to material risks of the municipality.
- Provide timely and useful reports to the accounting officer on the state of risk management, together with recommendations to address any deficiencies identified by the committee.
- Reviewing the impact of any changes in the municipality on the risk management process and response to these changes including the update of the risk profile.

4.4 Audit Committee

The audit committee is an independent committee responsible for oversight of the municipality's control, governance and risk management. The responsibilities of the audit committee should be clearly defined in its charter.

The responsibilities of the audit committee include:

- The audit committee should provide an independent and objective view of the Municipality's risk management effectiveness;

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- Reviewing and recommending disclosures on matters of risk and risk management in the annual report;
- Providing feedback to the Executive Mayor on the adequacy and effectiveness of risk management in the municipality, including re-commendations for improvement;
- Ensure the acceptability of the risk profile in conjunction with the overall risk appetite of the municipality, taking into account all risk mitigation factors including but not limited to internal controls, business continuity and disaster recovery planning, etc.
- Ensuring that the internal and external audit plans are aligned to the risk profile of the Municipality;
- Satisfying itself that it has appropriately addressed:
 (i) Financial reporting risks, including the risk of fraud;
 (ii) Internal financial controls;
 (iii) IT risks as they relate to financial reporting.
- The audit committee should evaluate the effectiveness of internal audit in its responsibilities for risk management.

4.5 Chief Risk Officer

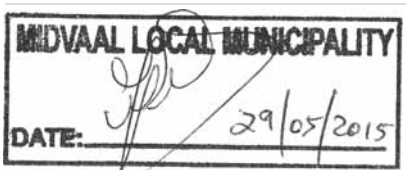
The Chief Risk Officer provides specialist expertise in providing a comprehensive support service to ensure systematic, uniform and effective risk management in the municipality.

The specific roles and responsibilities include:

- Working with senior management to develop the municipality's vision for risk management.
- Developing, in consultation with management, the municipality's risk management framework, risk management policy, risk management implementation plan as well as risk appetite and tolerance levels for approval by Council;

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- Communicating the risk management policy, risk management framework and risk management implementation plan to all stakeholders in the municipality and monitoring its implementation;
- Continuously driving the risk management process towards higher levels of maturity;
- Developing a common risk assessment methodology that is aligned with the municipality's objectives at strategic, tactical and operational levels for approval by the Accounting Authority;
- Assisting management with risk identification, assessment and the development of response strategies;
- Monitoring the implementation of response strategies;
- Collating, aggregating, interpreting and analysing the results of risk assessments to extract risk intelligence;
- Reporting risk intelligence to the accounting officer, management and the risk management committee;
- Participating with internal audit, management and the Auditor - General in the development of the assurance plan;
- Ensuring effective information systems exist to facilitate overall risk management improvement within the municipality;
- Continuously transferring risk management principles and practices, through training interventions, to all stakeholders within the municipality;
- Co-ordinate reporting on actual non-compliance incidents and losses incurred;
- Communicates with the audit committee and the risk management committee on the status of risk management;
- Providing input into the development and subsequent review of the fraud prevention strategy, business continuity plans occupational health, safety and environmental policies and practices and disaster management plans.



4.6 Internal Audit

Internal audit provides independent, objective assurance on the effectiveness of the risk management process. The specific roles and responsibilities include:

- Internal audit must evaluate the effectiveness of the entire system of risk management and provide recommendations for improvement where necessary;
- In terms of the International Standards for the Professional Practice of Internal Audit, determining whether risk management processes are effective is a judgement resulting from the internal auditor's assessment that:
 - (i) Municipality objectives support and align with the municipality's mission;
 - (ii) Significant risks are identified and assessed;
 - (iii) Risk responses are appropriate to limit risk to an acceptable level; and
 - (iv) Relevant risk information is captured and communicated in a timely manner to enable the accounting officer, management and the Risk Management Committee and other officials to carry out their responsibilities.
- Internal Audit must develop its internal audit plan on the basis of the key risk areas.

4.7 External Audit

The external auditor (Auditor-General) provides an independent opinion on the effectiveness of risk management. In providing an opinion the Auditor-General focuses on:

- Determining whether the risk management policy, framework and imple-mentation plan are in place and appropriate;
- Assessing the implementation of the risk management policy, framework and the implementation plan;
- Reviewing the risk assessment process to determine if it is sufficiently robust to facilitate timely and accurate risk rating and prioritisation; and

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- Determining whether management action plans to mitigate the key risks are appropriate and are being effectively implemented.

4.8 Management

Management is accountable to the accounting officer for designing, implementing and monitoring risk management, and integrating it into the day-to-day activities of the municipality. This needs to be done in such a manner as to ensure that risk management becomes a valuable strategic management tool for underpinning the efficacy of service delivery and value for money.

High level responsibilities of management include:

- Empowering officials to perform adequately in terms of risk management responsibilities through proper communication of responsibilities, comprehensive orientation and ongoing opportunities for skills development;
- Aligning the functional risk management methodologies and processes with the Municipality's processes;
- Providing risk management reports;
- Presenting to the risk management and audit committees as requested;
- Maintaining the proper functioning of the control environment within their area of responsibility;
- Holding officials accountable for their specific risk management responsibilities;
- Maintains a harmonious working relationship with the Chief Risk Officer and supports the Chief Risk Officer in matters concerning the functions of risk management;
- Keeps key functional risks at the forefront of the management agenda and devotes personal attention in overseeing the management of these risks.

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4.9 Other Officials

All other officials are responsible for integrating risk management into their day to day activities**.**

Responsibilities include:

- Applying the risk management processes to their respective functions;
- Implementing the delegated action plans to address the identified risks;
- Informing their supervisors and/ or the risk management unit of new risks and significant changes in known risks and
- Co-operating with other role players in the risk management process and providing information as required.

4.10 Risk Management Co-ordinators / Departmental Risk Champions

Risk management coordinators are drawn from the existing resources, from within the operations and functions of the various business units.

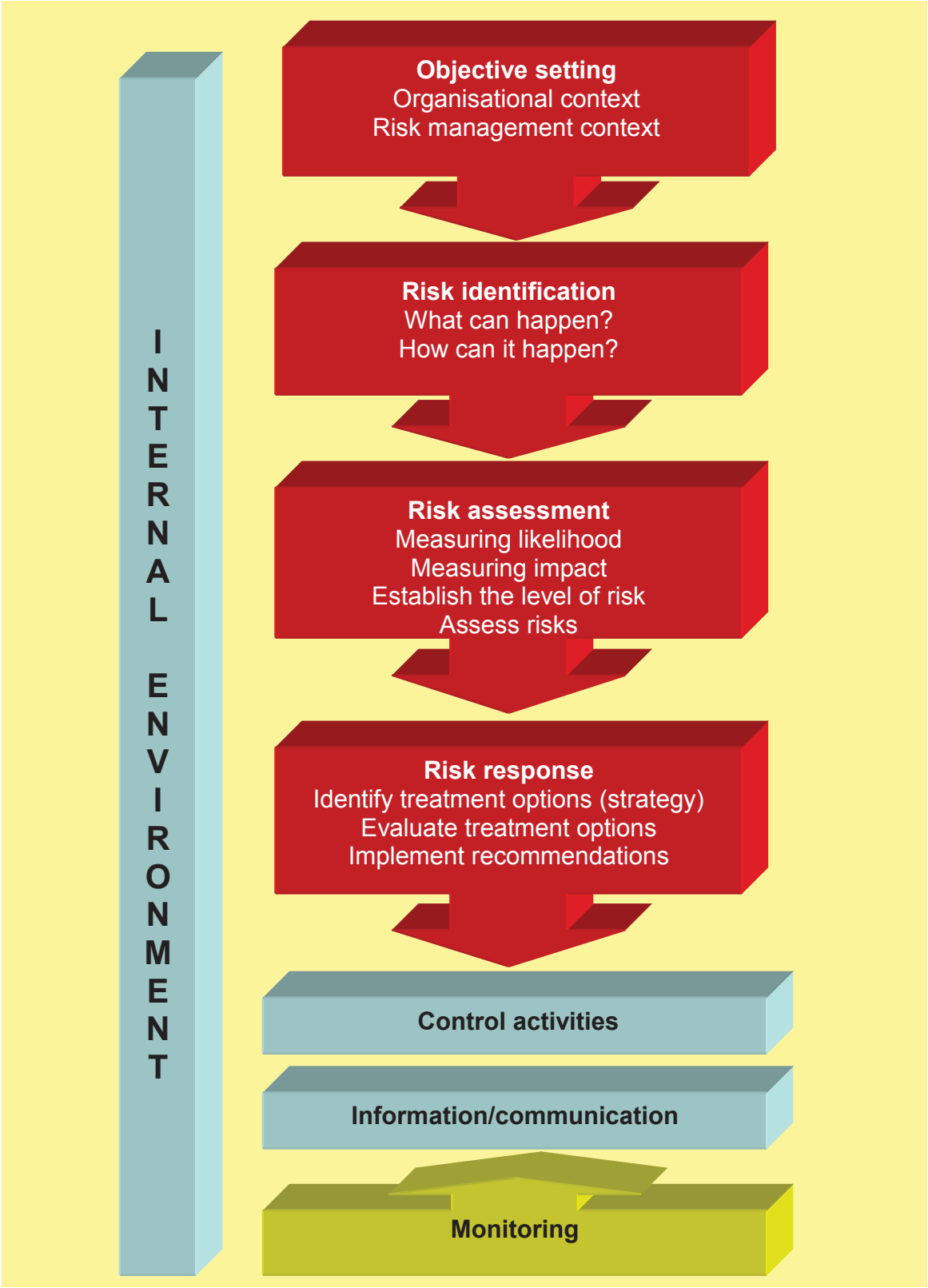
Responsibilities include:

- Co-ordinate risk management activities within functional areas in the municipality;
- Assist in embedding risk management within the municipality;
- Arrange and facilitate risk meetings, presentations and workshops involving staff within the functional area;
- Providing risk management training and development where required;
- Assist in collating and reporting on risk information;
- Provide guidance on matters relating to risk management.

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5. RISK MANAGEMENT PROCESS

Components of the Risk Management Process



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5.1 Internal Environment

A municipality's internal environment is the foundation of risk management, providing discipline and structure. The internal environment influences how the strategy and objectives are established, the municipality's activities are structured, and risks are identified, assessed and acted upon. It influences the design and functioning of control activities, information and communication systems, and monitoring activities.

The internal environment consists of ten different layers that should all be present and functioning:

1. Risk Management Philosophy

The risk management philosophy is the set of shared beliefs and attitudes that characterise how the municipality considers risk in everything it does from strategy development and implementation to its day-to-day activities.

The overall risk philosophy of the municipality is to identify, assess and manage its risks so as to preserve its strategic objectives and create value for all its stakeholders.

2. Risk appetite

The risk appetite can be defined as the amount of risk that the municipality is willing to accept in pursuit of its mission/vision.

The risk appetite guides resource allocation. The risk appetite enables an improved consistency of decision making at all levels through improving risk understanding and also provides a framework for knowingly taking risk within defined boundaries.

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The key determinants of risk appetite are as follows:

- Expected performance;
- The capital needed to support risk taking;
- The culture of the municipality;
- Management experience along with risk and control management skills; and
- Longer term strategic priorities.

3. Risk tolerance

Risk tolerances are the acceptable levels of variation relative to the achievement of objectives. In setting risk tolerances, management should consider the relative importance of the related objectives and aligns risk tolerances with risk appetite. Operating within risk tolerances provides management greater assurance that the municipality remains within its risk appetite and, in turn, provides a higher degree of comfort that the entity will achieve its objectives/goals.

4. Council

The municipality's Council is a critical part of the internal environment and significantly influences other environmental elements.

5. Integrity and Values

Management integrity is a prerequisite for ethical behaviour in all aspects of a municipality's activities. The effectiveness of risk management cannot rise above the integrity and ethical values of the people, who create, administer and monitor the municipality's activities.

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6. Commitment to Competence

Competence reflects the knowledge and skills needed to perform assigned tasks. Management should decide how well these tasks need to be accomplished weighing the municipality's strategy and objectives against plans for strategy implementation and the achievement of objectives.

7. Organisational Structure

The municipality's organisational structure provides the framework to plan, execute, control and monitor its activities. The organisational structure should be organised to enable effective risk management and to carry out its activities so as to achieve its objectives.

8. Authority and Responsibility

This includes establishing the reporting relationships and authorisation protocols as well as policies that describe appropriate practices, knowledge and experience of key personnel as well as the resources for carrying out duties.

9. Human Resource Policies and Procedures

Human Resource Policies and Practices pertaining to employing, orientation, training, evaluating, counselling, promoting, compensating and taking remedial actions send messages to employees regarding the expected levels of integrity, ethical behaviour and competence.

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5.2 Objective setting

Objectives must exist before management can identify events potentially affecting their achievement. The setting of these objectives is usually completed during the "Strategic planning and Budgetary process."

The municipality's objectives can be viewed in the context of four categories:

- **Strategic –** relating to high-level goals, aligned with and supporting the municipality's mission/vision;
- **Operations –** relating to effectiveness and efficiency of the municipality's operations, including performance and service delivery goals. They vary based on management's choices about structure and performance;
- **Reporting –** relating to the effectiveness of the municipality's reporting. This include external and internal reporting and may involve financial or non-financial information;
- **Compliance –** relating to the municipality's compliance with applicable laws and regulations.

After having clearly documented and confirmed the municipality's objectives, it is necessary to identify all potential risks and threats relating to processes, assets and strategy. These must reflect the possible problems and situations that may hinder the achievement of the objectives of the municipality.

5.3 Risk Identification

The Risk identification phase is a deliberate and systematic effort to identify and document the municipality's key risks. The risk identification process should cover all risks, regardless of whether or not such risks are within the direct control of the municipality.

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Up to date and relevant information is important in identifying risks. Risk identification should be strengthened by supplementing management's perceptions of risk with:

- Review of external and internal audit reports;
- Review of the reports of MPAC;
- Financial analysis;
- Historic data analyses;
- Actual loss of data;
- Interrogation of trends in key performance indicators;
- Benchmarking against peer groups or quasi peer groups;
- Market and sector information;
- Scenario analysis; and
- Forecasting and stress testing.

To ensure comprehensiveness of risk identification the municipality should identify risks through appropriate processes of:

Strategic risk identification – This means to identify risks emanating from the choices made by the municipality, specifically with regard to whether such choices weaken or strengthen the municipality's ability to execute its constitutional mandate. Strategic risks should be formally reviewed concurrently with changes in strategy, or at least once a year to consider new and emerging risks.

Operational risk identification – This entails the identifying of risks concerned with the municipality's operations. Operational risk identification should be repeated when changes occur such as significant environmental or institutional changes, or at least once a year, to identify new and emerging risks.

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Project risk identification – This means to identify risks inherent to particular projects. Project risk should be identified for all major projects, covering the whole lifecycle. As for long term projects, the project risk register should be reviewed at least once a year to identify new and emerging risks.

5.4 Risk assessment

Risk assessment is a systematic process to quantify or qualify the level of risk associated with a specific threat or event. The main purpose of risk assessment is to help management prioritise the identified risks. This enables management to spend more time, effort and resources to manage risks of higher priority than risks with lower priority. The output of the risk assessment is a risk register enriched by addition of ratings for each risk.

Risks should be assessed on the basis of the likelihood of the risk occurring and the impact of its occurrence on the particular objective it is likely to affect. The risk assessment is performed using a 3 step process, as described in detail in the Risk Management Framework.

5.5 Risk response

The purpose of risk response is to develop strategies to reduce or eliminate the threats and events that create risks. Risk response involves identifying and evaluating the range of possible options to address risks and implementing the chosen option.

Management should develop response strategies for all material risks, prioritising the risks exceeding or nearing the risk appetite level. Response strategies should be documented together with the responsibilities and timelines.

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5.6 Control Activities

Risk responses serve to focus attention on control activities need to help ensure that the risk responses are carried out properly and in a timely manner. Control activities are part of the process by which a municipality strives to achieve its objectives.

Control activities are the policies and procedures that help ensure that management responses are properly executed. They occur throughout the municipality, at all levels and in all functions.

Management should develop the internal control architecture through:

1. **Preventative controls** to prevent errors or irregularities from occurring e.g. physical security of assets to prevent theft;

2. **Detective controls** to find errors or irregularities after they have occurred e.g. performance of reconciliation procedure to identify errors; and

3. **Corrective controls** that operate together with detective controls to correct errors and irregularities.

The internal control architecture should include:

1. **Management controls** to ensure that the municipality's structure and systems support its policies, plans and objectives, and that it operates within laws and regulations;

2. **Administrative controls** to ensure that policies and objectives are implemented in an efficient and effective manner;

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3. **Accounting controls** to ensure that resources are accounted for fully and transparently and are properly documented; and

4. **Information technology controls** to ensure security, integrity and availability of information.

5.7 Information and Communication

Properly and timeously communicated relevant information is essential to equip the relevant officials to identify and assess and respond to risks.

Effective information and communication is intended to support enhanced decision making and accountability through:

- Relevant, timely, accurate and complete information;
- Communicating responsibilities and actions.

5.8 Monitoring

Risk management should be regularly monitored – a process that assesses both the presence and functioning of its components and the quality of their performance over time. Monitoring can be done in two ways: through ongoing activities or separate evaluations. This will ensure that risk management continues to be applied at all levels across the municipality.

Monitoring activities should focus on:

- **Monitoring of risk action plans** - Risk action plans need to be monitored on an ongoing basis to ensure the necessary actions are implemented on schedule and as intended.

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- **Monitoring of controls** - The effective operation of existing controls as well as their cost effectiveness needs to be evaluated regularly. Evaluations may include management reviews, self assessment reviews and third party reviews as appropriate. Internal audit should also perform periodic reviews on existing controls as well as the implementation of necessary additional controls on a periodic basis.

- **Monitoring of new and emerging risks** - The risk profile of any organisation will change over time. Thus there is a need to monitor and review the risk profile of the municipality to ensure that it remains relevant and complete. Changes in strategy, the legal and regulatory environment, restructuring, loss of key personnel, significant control deficiencies, fraud, and changes in business objectives will require an immediate review of municipal risk profiles.

- **Monitoring of the effectiveness of the risk management process** - The efficiency of the entire risk management process should be monitored periodically. A positive correlation should exist between improvements in the system of risk management as well as institutional performance.

5.9 Incident Reporting

Incident reporting is another means of risk monitoring and reviewing the effectiveness of controls. Certain disciplines such as safety, health, environmental and quality may already have in place incident reporting systems. Such reporting systems should be integrated into the broader risk management incident reporting systems in order to avoid duplication of effort.

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5.10 Performance Measurement

Management's performance with the processes of risk management will be measured and monitored through the following performance management activities:

- Monitoring of progress made by management with the implementation of the risk management policy;
- Monitoring of loss and incident data;
- Management's progress made with risk mitigation action plans; and
- An annual quality assurance review of risk management performance.

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6. PROCEDURES FOR EXCECUTING RISK MANAGEMENT

Procedures on how Midvaal will integrate risk management into operations and day-to-day activities, will now be explained in the same sequence as contained in the flow diagram reflected above under the heading “Risk Management Process”.

6.1 Objective setting

The objective settings of Midvaal get set and documented at Council and the senior management level, during the annual strategic planning programme, and furthermore, during the process of the revision of the Integrated Development Plan (IDP) & Service Delivery & Budget Implementation Plan (SDBIP) for the financial year ahead.

Legislation gives guidance regarding the reporting expected from the municipality, and thus there are procedures set in place to do the necessary reporting timeously. This furthermore implies that in terms of compliance, Midvaal strives to be 100 % compliant with laws and regulations.

6.2 Risk Identification

The initial risk identification was done based on the goals and objectives as set in the current financial period’s IDP and the SDBIP, taking into account findings made in audit reports from previous audits done by external and internal auditors. These risks were duly documented in the Risk Management Implementation Plan.

Newly identified risks will be brought to the attention of the head of the department where the official identified the risk, who then will report this to the last meeting of senior management each month, where risk management will be as a standing matter on the agenda. After this item was addressed at the senior management meeting, it will be included in the Risk Management Plan.

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As new audit reports become available, it will be scrutinised and risks identified in this manner, will also be included after being addressed by the senior management.

6.3 Risk Assessment and Risk Response

On the initial document called Risk Assessment, the various departments where the risk will have an impact, were responsible to do the risk assessment as well as provide the Chief Risk Officer with a risk response as explained in detail in the Risk Management Framework. Guidance on this assessments and responses were also given through verbally in the Risk Management Meetings held with the heads of department or their delegates attending the meeting.

Where new risks emerged within a department, these will have to be assessed and a risk response provided by the applicable department before it is reported to and addressed at the senior management meeting.

6.4 Control Activities

As mentioned previously, control activities are the policies and procedures that help ensure that management responses are properly executed. They occur throughout the municipality, at all levels and in all functions.

There are numerous policies and procedures in place in Midvaal, of which the utilisation are enforced for all officials applicable. These policies get reviewed on a regular basis and amended if changes in operations occur.

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6.5 Information and communication

Officials already in the employ of Midvaal will be subjected to annual comprehensive workshops on risk management, and each official's responsibility towards this matter will be stressed.

6.6 Monitoring

All affected departments must report on a quarterly basis on the progress made on the actions to improve the management of risk, as contained in the Risk Management Implementation Plan. The Risk Management Officer will be responsible to update the Risk Management Implementation Plan with the info provided. Midvaal's Risk Management Committee will meet on a quarterly basis, to address the progress reported by the departments, as well as emerging new risks reported via the senior management meetings. The Risk Management Committee will then report to the Municipal Manager on their assessments, by means of submitting their report and minutes of the meeting held. After this, the Municipal Manager will report to Council on risk management, thus also on a quarterly basis.

The internal auditors will also, on quarterly intervals conduct assessments, which will form part of the meeting of the Risk Management Committee, as explained earlier.

An incident reporting system was implemented as part of monitoring, and all incidents will be reported in this register, including theft and losses. The reporting of incidents will be done in the same manner that new risks are treated i.e. it will be reported by the department where it originated, to the senior management meeting via the relevant head of department.

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These reports and progress must be made available to Gauteng Treasury, which will monitor progress made by Midvaal by visiting the Risk Management Officer from time to time.

6.7 Oversight

In terms of Section 166 (2) of the Municipal Finance Management Act, Act 56 of 2003, a Performance and Audit Committee is an independent advisory body which must –

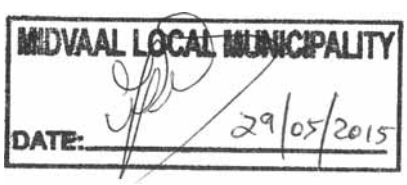
"1. *advise the municipal council, the political office-bearers, the accounting officer and management staff of the municipality, or the board of directors, the accounting officer and the management staff of the municipal entity, on matters relating to –*

1. …
2. risk management;
3. …;

The Chief Financial Officer will provide feedback to the Performance & Audit Committee, during its quarterly meetings.

MIDVAAL LOCAL MUNICIPALITY
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ANNEXURE AE



MIDVAAL
LOCAL MUNICIPALITY

SUPPLY CHAIN MANAGEMENT PROCESS TURN-AROUND TIME POLICY

01 JULY 2015

MIDVAAL LOCAL MUNICIPALITY
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2	DEFINITIONS	3
3	OBJECTIVE	3 – 4
4	TURN AROUND TIMES FOR VARIOUS LEVEL OF PROCUREMENT PROCESSES	5 - 6
5	REPORTING	6
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1. BACKGROUND

The MFMA SCM regulations provide that effective supply chain processes must be in place to render effective service delivery within the set legislative provisions.

The Expenditure Section must ensure proper financial control; uphold the principle of effective administration and a high standard of service levels. The SCM unit assists the various departments in ensuring effective service delivery and ensuring the delivery of good quality products and services in the shortest possible turn-around time.

2. DEFINITIONS

In this Policy, unless the context indicates otherwise, the following definitions are applied:-

"Accounting Officer" means the Municipal Manager for the Municipality as contemplated in section 60 of the Local Government: Municipal Finance Management Act, 56 of 2003

"After-hours" means from 16:01 to 07:29 Monday to Friday's; 16:01 Friday after noon until 07:29 Monday morning

"CFO" means the Chief Financial Officer designated in terms of section 80(2)(a) of the Local Government: Municipal Finance Management Act, 56 of 2003

"*Delegated authority*" means the official who is given the authority for relevant functions in terms of the municipality's written delegations

"Emergency" means a serious, unexpected, and often dangerous situation requiring immediate action as set out in the MFMA SCM Regulations.

"End user" means an MLM official who has requested the goods and services who will receive such and utilise for the purpose it is intended.

"*Official order*" means a written request to order goods and services.

"Working hours and days" means office hours between 07:30 and 16:00 Monday to Friday excluding public holidays and weekends

3. OBJECTIVES OF THE POLICY

3.1 The aim of this policy is:

a) To ensure that goods and services are delivered in correct quantities at the correct location at the required SANS or acceptable level of quality as stipulated in the specifications within the relevant timeframes for the various supply chain processes.

b) To set standards on turn-around times for the various supply chain processes.

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c) To ensure cost effective and efficient usage of available resources in respect of purchases.

d) To provide guidelines for the Council employees to follow in the management of requests for the acquisition of goods and services.

e) To eliminate any potential standing time in hampering effective service delivery.

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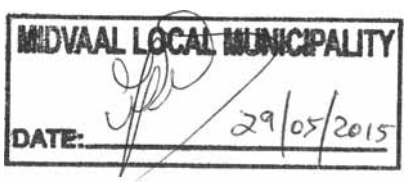
4. TURN AROUND TIMES FOR VARIOUS LEVEL OF PROCUREMENT PROCESSES

NO.	BID PROCESS INDICATORS	TURNAROUND TIME INDICATORS
1	Three written or verbal quotations for goods and services with a transaction value over between R2 000 up to R 30 000. (Specifications, request for quotations, evaluations, award and official order)	5 – 10 working days from receipt of correct specifications/order requests from end-user excluding delays
2	Seven (7) day process for goods and services with a transaction value between R30 000 and R200 000. (Specifications, ad, 7 day notice on website and notice boards, evaluations, approval memo awards and order/appointment letter)	30 – 40 working days from receipt of correct specifications from end user
3	Turnaround time for the formal SCM bid process for goods and services above R200 000. (specifications, bid spec committee, ad, formal ad in local media, on website and notice boards, bid opening commercial report capturing, technical evaluations, formal bid evaluation committee and formal bid adjudicating committee approval and issue of order/appointment letter)	75 – 80 working days from receipt of correct specifications from end user
4	**Bid Committees:** Bid Specification Committee Bid Evaluation Committee Bid Adjudication Committee	 Notice minimum 2 working days in advance. Notice minimum 2 working days in advance. Notice minimum 3 working days in advance. Agenda's to be issued the Friday before the Thursday meetings as advertised. Additional meeting notices to be placed on the website minimum two days prior to the meeting.
5	Accredited Service Provider Database	10 – 15 working days from date of receipt of original vendor form with all qualifying supporting documents.

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SECTION FOUR:

SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN



ANNEXURE AF

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

MIDVAAL
LOCAL MUNICIPALITY

DRAFT
SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN

2015/2016

(Budget approved per item ? dated 28 May 2015)

Midvaal Local Municipality
PO Box 9
MEYERTON
1960

Tel.: 016-360-7400
Fax.: 016-360-7519

www.midvaal.gov.za

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2. Monthly projections for revenue and operating expenditure for each vote

3. Monthly projections for capital expenditure for each vote

4. Quarterly projections of service delivery targets and performance indicators for each vote

5. Ward information for expenditure and service delivery / detailed capital works plan broken down by ward over three years

6. Approval

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

1.
Monthly projections for revenue to be collected for each source

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

BUDGET PROJECTIONS FOR REVENUE AND EXPENDITURE FOR EACH KPA

Type		11/12 Audited	12/13 Restated	13/14 Audited	Original Budget	Adjusted Budget	YTD (Mar)	Final Budget	Final 16/17	Final 17/18
	KPA 1	-2 487 401	-3 656 304	-4 139 787	-4 868 000	-5 098 277	-4 777 905	-6 957 250	-5 334 934	-5 572 795
	KPA 2	-12 916 584	-7 701 556	-51 066 638	-15 200 762	-50 200 762	-8 491 620	-53 138 782	-57 951 415	-56 810 839
	KPA 3	-13 247 248	-13 510 842	-19 862 823	-38 549 773	-32 322 433	-16 515 663	-48 562 054	-53 075 771	-56 725 165
	KPA 4	-1 421 967	-816 711	-1 081 326	-800 000	-800 000	-273 259	-600 000	-633 000	-666 549
	KPA 5	-107 473 202	-116 873 001	-127 617 494	-141 721 358	-145 443 376	-115 983 516	-166 802 648	-178 672 920	-200 793 701
	KPA 6	-381 642 825	-491 610 510	-477 789 760	-523 096 862	-526 902 319	-401 068 557	-599 752 187	-673 883 492	-739 153 109
	KPA 7	-31 166 867	-34 623 051	-39 512 134	-45 703 912	-47 386 289	-37 386 373	-51 818 962	-56 483 820	-56 155 346
	KPA 8	-2 374 153	-1 896 603	-1 906 178	-1 881 000	-1 881 000	-1 842 135	-1 975 050	-2 133 679	-2 944 112
Revenue		**-552 730 246**	**-670 688 577**	**-722 976 139**	**-771 821 667**	**-810 034 456**	**-586 339 028**	**-929 606 933**	**-1 028 169 031**	**-1 118 821 616**
	KPA 1	7 978 946	10 777 424	13 732 334	15 185 523	16 183 591	9 944 951	16 988 714	15 831 799	16 732 144
	KPA 2	12 461 618	14 190 099	52 601 469	17 927 842	52 924 673	38 471 245	53 856 399	57 032 751	60 796 993
	KPA 3	11 531 784	13 329 743	14 664 194	30 031 382	23 847 186	11 861 725	34 177 158	33 533 112	36 637 153
	KPA 4	147 935 274	166 503 249	141 954 655	205 405 173	206 289 787	140 247 572	237 968 884	263 381 978	287 275 183
	KPA 5	33 475 052	30 289 389	47 339 840	35 551 050	36 509 730	25 796 437	39 353 074	41 543 335	44 208 954
	KPA 6	338 375 929	398 523 424	420 941 045	490 867 898	496 906 616	353 031 026	569 703 177	628 660 207	706 854 846
	KPA 7	16 507 398	21 929 148	21 373 581	27 804 313	29 257 441	19 615 222	30 245 400	32 347 332	34 550 930
	KPA 8	4 499 065	4 174 749	4 921 567	5 378 739	4 918 739	2 999 715	9 405 274	10 074 559	10 784 945
Expenditure		**572 765 066**	**659 717 224**	**717 528 685**	**828 151 920**	**866 837 763**	**601 967 894**	**991 698 080**	**1 082 405 073**	**1 197 841 148**
Total-deficit/surplus		**20 034 820**	**-10 971 353**	**-5 447 454**	**56 330 253**	**56 803 307**	**15 628 866**	**62 091 147**	**54 236 042**	**79 019 532**



MONTHLY PROJECTIONS FOR REVENUE AND EXPENDITURE FOR EACH KPA

Type		jul	aug	sep	oct	nov	dec	jan	feb	mar	apr	may	jun	TOTAL
	KPA 1	-3 508 350.83	-16 181.03	-16 181.03	-16 181.03	-1 651 350.83	-16 181.03	-16 181.03	-16 181.03	-1 651 860.85	-16 200.45	-16 200.45	-16 200.45	-6 957 250.00
	KPA 2	-4 926 460.54	-4 259 860.54	-4 259 860.54	-4 259 860.54	-4 926 460.54	-4 259 860.54	-4 259 860.54	-4 259 860.54	-4 931 774.42	-4 264 974.42	-4 264 974.42	-4 264 974.42	-53 138 782.00
	KPA 3	-7 348 516.09	-3 533 661.76	-3 586 674.28	-3 407 247.28	-5 140 268.53	-3 395 013.62	-3 533 661.76	-3 280 832.80	-5 049 064.41	-3 362 432.35	-3 460 301.62	-3 464 379.51	-48 562 054.00
	KPA 4	-49 980.00	-49 980.00	-49 980.00	-49 980.00	-49 980.00	-49 980.00	-49 980.00	-49 980.00	-50 040.00	-50 040.00	-50 040.00	-50 040.00	-600 000.00
	KPA 5	-17 189 809.81	-13 903 194.29	-14 295 027.86	-12 968 821.93	-15 487 983.30	-12 878 398.80	-13 903 194.29	-12 034 449.57	-14 796 111.03	-12 622 915.32	-13 346 300.37	-13 376 441.42	-166 802 648.00
	KPA 6	-68 923 396.23	-46 473 311.53	-47 791 822.01	-43 329 171.17	-67 205 433.59	-43 024 899.52	-46 473 311.53	-40 185 030.80	-64 881 547.56	-42 164 830.93	-44 599 004.12	-44 700 428.00	-599 752 187.00
	KPA 7	-8 793 364.90	-3 241 601.40	-3 328 393.95	-3 034 634.53	-7 643 582.79	-3 014 605.48	-3 241 601.40	-2 827 667.66	-7 491 740.44	-2 958 209.43	-3 118 441.84	-3 125 118.19	-51 818 962.00
	KPA 8	-164 521.67	-164 521.67	-164 521.67	-164 521.67	-164 521.67	-164 521.67	-164 521.67	-164 521.67	-164 719.17	-164 719.17	-164 719.17	-164 719.17	-1 975 050.00
Revenue		**-110 904 400.06**	**-71 642 312.21**	**-73 492 461.34**	**-67 230 418.14**	**-102 269 581.24**	**-66 803 460.65**	**-71 642 312.21**	**-62 818 524.07**	**-99 016 857.89**	**-65 604 322.07**	**-69 019 981.99**	**-69 162 301.16**	**-929 606 933.00**
	KPA 1	1 411 401.63	1 411 401.63	1 411 401.63	1 411 401.63	1 411 401.63	1 433 960.13	1 411 401.63	1 411 401.63	1 413 095.99	1 413 095.99	1 413 095.99	1 435 654.49	16 988 714.00
	KPA 2	4 465 930.93	4 468 372.85	4 469 119.79	4 466 591.69	4 467 223.71	4 582 275.32	4 468 372.85	4 464 810.53	4 471 235.95	4 471 264.67	4 472 643.64	4 588 557.09	53 856 399.00
	KPA 3	2 992 386.45	3 001 573.96	2 890 053.05	2 880 064.84	2 754 145.92	2 903 790.14	2 909 270.90	2 738 138.27	2 613 973.97	2 730 845.09	2 834 103.30	2 928 812.13	34 177 158.00
	KPA 4	19 822 808.04	19 822 808.04	19 822 808.04	19 822 808.04	19 822 808.04	19 822 808.04	19 822 808.04	19 822 808.04	19 846 604.93	19 846 604.93	19 846 604.93	19 846 604.93	237 968 884.00
	KPA 5	3 276 631.41	3 276 631.41	3 276 631.41	3 276 631.41	3 276 631.41	3 285 512.91	3 276 631.41	3 276 631.41	3 280 564.94	3 280 564.94	3 280 564.94	3 289 446.44	39 353 074.00
	KPA 6	52 411 610.23	52 512 137.77	48 297 576.79	48 165 268.74	43 118 412.75	53 677 082.24	48 307 337.77	42 608 520.71	37 453 835.49	41 844 431.99	46 447 731.01	54 859 231.51	569 703 177.00
	KPA 7	2 420 755.39	2 420 755.39	2 420 755.39	2 420 755.39	2 420 755.39	3 013 110.89	2 420 755.39	2 420 755.39	2 423 661.46	2 423 661.46	2 423 661.46	3 016 016.96	30 245 400.00
	KPA 8	783 459.32	783 459.32	783 459.32	783 459.32	783 459.32	783 459.32	783 459.32	783 459.32	784 399.85	784 399.85	784 399.85	784 399.85	9 405 274.00
Expenditure		**87 584 983.40**	**87 697 140.37**	**83 371 805.41**	**83 226 981.06**	**78 054 838.18**	**89 501 998.98**	**83 400 037.31**	**77 526 525.30**	**72 287 372.56**	**76 794 868.92**	**81 502 805.11**	**90 748 723.40**	**991 698 080.00**
Total-deficit/surplus		**-23 319 416.65**	**16 054 828.16**	**9 879 344.08**	**15 996 562.92**	**-24 214 743.06**	**22 698 538.34**	**11 757 725.10**	**14 708 001.23**	**-26 729 485.32**	**11 190 546.85**	**12 482 823.12**	**21 586 422.24**	**62 091 147.00**

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Service Delivery Budget Implementation Plan

Part 1: Monthly projections for revenue for each source

Monthly Projections Collected Per Source	F01 2015/2016 BUDGET	M01 JUL 2014 ACTUAL	M02 AUG 2014 ACTUAL	M03 SEPT 2014 ACTUAL	M04 OCT 2014 ACTUAL	M05 NOV 2014 ACTUAL	M06 DEC 2014 ACTUAL	M07 JAN 2015 ACTUAL	M08 FEB 2015 PROJECTION	M09 MAR 2015 PROJECTION	M10 APR 2015 PROJECTION	M11 MAY 2015 PROJECTION	M12 JUN 2015 PROJECTION	FULL YEAR JUL - JUN PROJECTION
REVENUE SOURCE														
Property Rates	145 986 409	11 649 715	12 890 600	13 270 165	11 985 484	12 306 654	11 897 892	12 890 600	11 080 368	11 635 117	11 649 715	12 350 450	12 379 647	145 986 409
Electricity Revenue	312 005 130	24 898 009	27 550 053	28 361 266	25 615 621	26 302 032	25 428 418	27 550 053	23 681 189	24 866 809	24 898 009	26 395 634	26 458 035	312 005 130
Water Revenue	171 379 319	13 676 070	15 132 794	15 578 380	14 070 242	14 447 277	13 967 414	15 132 794	13 007 690	13 658 932	13 676 070	14 498 690	14 532 966	171 379 319
Sanitation Revenue	35 535 143	2 835 704	3 137 753	3 230 144	2 917 435	2 995 613	2 896 114	3 137 753	2 697 117	2 832 151	2 835 704	3 006 273	3 013 380	35 535 143
Solid Waste Revenue	33 475 903	2 671 377	2 955 922	3 042 960	2 748 372	2 822 019	2 728 286	2 955 922	2 540 821	2 668 029	2 671 377	2 832 061	2 838 757	33 475 903
Operating Grants	88 565 257	28 978 544	1 121 239	1 121 239	1 121 239	24 741 544	1 121 239	1 121 239	1 121 239	24 749 977	1 122 585	1 122 585	1 122 585	88 565 257
Capital Grants	37 163 000	17 453 348	-	-	-	9 853 348	-	-	-	9 856 304	-	-	-	37 163 000
Developer Contributions and Public Donations	13 347 000	1 111 805	1 111 805	1 111 805	1 111 805	1 111 805	1 111 805	1 111 805	1 111 805	1 113 140	1 113 140	1 113 140	1 113 140	13 347 000
Other Revenue	84 935 858	7 054 157	7 105 157	7 120 757	7 067 957	7 081 157	7 064 357	7 105 157	7 030 757	7 061 451	7 062 051	7 090 851	7 092 051	84 935 858
Departmental Charges (Internal Consumption)	7 213 914	575 670	636 989	655 745	592 262	608 133	587 934	636 989	547 536	574 949	575 670	610 297	611 740	7 213 914
TOTAL OPERATING REVENUE BILLED	**929 606 933**	**110 904 400**	**71 642 312**	**73 492 461**	**67 230 418**	**102 269 581**	**66 803 461**	**71 642 312**	**62 818 524**	**99 016 858**	**65 604 322**	**69 019 982**	**69 162 301**	**929 606 933**

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

2.
Monthly projections for revenue and operating expenditure for each vote

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

Service Delivery Budget Implementation Plan

Part 2: Monthly projections for revenue and operating expenditure for each vote

Monthly Projections for Revenue and Operating Expenditure for Each Vote	F01 2014/2015 BUDGET	M01 JUL 2014 ACTUAL	M02 AUG 2014 ACTUAL	M03 SEPT 2014 ACTUAL	M04 OCT 2014 ACTUAL	M05 NOV 2014 ACTUAL	M06 DEC 2014 ACTUAL	M07 JAN 2015 ACTUAL	M08 FEB 2015 PROJECTION	M09 MAR 2015 PROJECTION	M10 APR 2015 PROJECTION	M11 MAY 2015 PROJECTION	M12 JUN 2015 PROJECTION	FULL YEAR JUL - JUN PROJECTION
PROJECTED MONTHLY CASH BALANCE														
Opening Cash Balance	**71 813 250**	**60 442 399**	**93 710 490**	**87 243 648**	**83 891 962**	**72 511 476**	**114 814 716**	**89 217 451**	**83 997 453**	**75 848 359**	**98 969 775**	**83 221 066**	**72 476 400**	**71 813 250**
Plus: Revenue Collected for the Month	**837 077 051**	**103 221 090**	**64 158 629**	**65 415 337**	**59 288 641**	**81 345 019**	**59 133 281**	**64 100 228**	**55 074 052**	**91 897 167**	**58 484 631**	**61 900 291**	**62 042 610**	**826 060 974**
Amounts billed	**929 606 933**	**110 904 400**	**71 642 312**	**73 492 461**	**67 230 418**	**102 269 581**	**66 803 461**	**71 642 312**	**62 818 524**	**99 016 858**	**65 604 322**	**69 019 982**	**69 162 301**	**929 606 933**
Council	4 906 000	1 635 170	-	-	-	1 635 170	-	-	-	1 635 660	-	-	-	4 906 000
Savannah City	26 445 605	2 131 556	2 304 866	2 357 879	2 178 452	2 223 308	2 166 218	2 304 866	2 052 037	2 130 123	2 132 162	2 230 031	2 234 109	26 445 605
Municipal Manager	1 857 000	1 857 000	-	-	-	-	-	-	-	-	-	-	-	1 857 000
Corporate Services	2 198 250	183 114	183 114	183 114	183 114	183 114	183 114	183 114	183 114	183 334	183 334	183 334	183 334	2 198 250
Development and Planning	1 975 050	164 522	164 522	164 522	164 522	164 522	164 522	164 522	164 719	164 719	164 719	164 719	164 719	1 975 050
Financial Services	166 802 648	17 189 810	13 903 194	14 295 028	12 968 822	15 487 983	12 878 399	13 903 194	12 034 450	14 796 111	12 622 915	13 346 300	13 376 441	166 802 648
Community Services	65 833 076	12 069 151	4 217 387	4 304 180	4 010 420	8 619 368	3 990 391	4 217 387	3 803 453	8 468 698	3 935 167	4 095 399	4 102 075	65 833 076
Protection Services	61 241 117	6 867 635	4 512 871	4 512 871	4 512 871	6 867 635	4 512 871	4 512 871	4 512 871	6 873 759	4 518 288	4 518 288	4 518 288	61 241 117
Engineering Services	598 348 187	68 806 443	46 356 358	47 674 869	43 212 218	67 088 480	42 907 946	46 356 358	40 068 078	64 764 454	42 047 737	44 481 911	44 583 334	598 348 187
Less Provision for bad debt	-85 368 000	-7 111 154	-7 111 154	-7 111 154	-7 111 154	-7 111 154	-7 111 154	-7 111 154	-7 111 154	-7 119 691	-7 119 691	-7 119 691	-7 119 691	-85 368 000
Less Public donations (infrastructure, i.e. non cash)														-
Less Internal consumption (non cash)	-7 161 882	-572 156	-372 529	-965 970	-830 623	-703 408	-559 026	-430 930	-633 318	-	-	-	-	-5 067 959
Plus: New External Borrowings						-13 110 000								-13 110 000
Less: Operating Expenditure	**-991 698 080**	**-87 584 983**	**-87 697 140**	**-83 371 805**	**-83 226 981**	**-78 054 838**	**-89 501 999**	**-83 400 037**	**-77 526 525**	**-72 287 373**	**-76 794 869**	**-81 502 805**	**-90 748 723**	**-991 698 080**
Council	-22 930 954	-1 907 870	-1 907 870	-1 907 870	-1 907 870	-1 907 870	-1 921 547	-1 907 870	-1 907 870	-1 910 160	-1 910 160	-1 910 160	-1 923 837	-22 930 954
Municipal Manager	-23 098 605	-2 087 748	-2 090 963	-1 977 615	-1 973 810	-1 846 346	-1 903 445	-1 998 660	-1 836 240	-1 708 387	-1 825 188	-1 925 074	-1 925 129	-23 098 605
Savannah City	-5 901 040	-491 557	-491 557	-491 557	-491 557	-491 557	-491 557	-491 557	-491 557	-492 147	-492 147	-492 147	-492 147	-5 901 040
Corporate Services	-41 161 855	-3 333 884	-3 354 228	-3 360 451	-3 339 389	-3 344 654	-3 857 291	-3 354 228	-3 324 549	-3 337 417	-3 337 657	-3 349 145	-3 868 962	-41 161 855
Development and Planning	-22 417 372	-1 867 367	-1 867 367	-1 867 367	-1 867 367	-1 867 367	-1 867 367	-1 867 367	-1 867 367	-1 869 609	-1 869 609	-1 869 609	-1 869 609	-22 417 372
Financial Services	-55 942 253	-4 658 510	-4 658 510	-4 658 510	-4 658 510	-4 658 510	-4 667 392	-4 658 510	-4 658 510	-4 664 102	-4 664 102	-4 664 102	-4 672 984	-55 942 253
Community Services	-80 623 410	-6 614 089	-6 618 156	-6 619 401	-6 615 190	-6 616 242	-7 216 140	-6 618 156	-6 612 223	-6 621 936	-6 621 983	-6 624 280	-7 225 613	-80 623 410
Protection Services	-113 062 613	-9 382 758	-9 387 105	-9 388 435	-9 383 934	-9 385 059	-9 585 114	-9 387 105	-9 380 763	-9 393 922	-9 393 973	-9 396 428	-9 598 017	-113 062 613
Engineering Services	-626 559 978	-57 241 201	-57 321 384	-53 100 600	-52 989 354	-47 937 233	-57 992 148	-53 116 584	-47 447 446	-42 289 693	-46 680 050	-51 271 860	-59 172 426	-626 559 978
Plus Non Cash Expenditure Items	**237 398 882**	**19 750 898**	**19 551 271**	**20 144 712**	**20 009 365**	**19 882 150**	**19 737 768**	**19 609 672**	**19 812 060**	**19 201 766**	**19 201 766**	**19 201 766**	**19 201 766**	**230 237 000**
Provision for Bad Debt	85 368 000	7 111 154	7 111 154	7 111 154	7 111 154	7 111 154	7 111 154	7 111 154	7 111 154	7 119 691	7 119 691	7 119 691	7 119 691	85 368 000
Depreciation	144 869 000	12 067 588	12 067 588	12 067 588	12 067 588	12 067 588	12 067 588	12 067 588	12 067 588	12 082 075	12 082 075	12 082 075	12 082 075	144 869 000
Internal Consumption	7 161 882	572 156	372 529	965 970	830 623	703 408	559 026	430 930	633 318					
Less: Capital Expenditure	**-91 790 000**	**-**	**-**	**-2 950 000**	**-5 235 000**	**-5 825 000**	**-12 705 000**	**-2 810 000**	**-3 355 000**	**-10 712 000**	**-14 590 000**	**-8 020 000**	**-25 588 000**	**-91 790 000**
Council														-
Savannah City	-3 347 000	-	-	-	-	-	-	-	-585 000	-92 000	-270 000	-1 500 000	-900 000	-3 347 000
Corporate Services	-1 180 000	-	-	-	-165 000	-	-25 000	-400 000	-	-10 000	-130 000	-300 000	-150 000	-1 180 000
Development and Planning	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Financial Services	-300 000	-	-	-	-	-	-300 000	-	-	-	-	-	-	-300 000
Community Services	-15 700 000	-	-	-500 000	-1 030 000	-1 030 000	-5 520 000	-1 090 000	-370 000	-1 530 000	-2 340 000	-1 590 000	-700 000	-15 700 000
Protection Services	-2 640 000	-	-	-	-	-	-	-40 000	-100 000	-700 000	-400 000	-	-1 400 000	-2 640 000
Engineering Services	-68 623 000	-	-	-2 450 000	-4 040 000	-4 795 000	-6 860 000	-1 280 000	-2 300 000	-8 380 000	-11 450 000	-4 630 000	-22 438 000	-68 623 000
Less: Redemption of External Loans	**-22 612 369**	**-1 886 113**	**-1 886 113**	**-1 886 113**	**-1 886 113**	**-1 886 113**	**-1 886 113**	**-1 886 113**	**-1 886 113**	**-1 888 377**	**-1 888 377**	**-1 888 377**	**-1 858 334**	**-22 612 369**
Other Working Capital Adjustments	**-3 882 070**	**-232 800**	**-593 489**	**-703 817**	**-330 398**	**26 842 022**	**-375 201**	**-833 748**	**-267 567**	**-3 089 767**	**-161 859**	**-435 541**	**-4 054 723**	**15 763 112**
Closing Cash	**36 306 664**	**93 710 490**	**87 243 648**	**83 891 962**	**72 511 476**	**114 814 716**	**89 217 451**	**83 997 453**	**75 848 359**	**98 969 775**	**83 221 066**	**72 476 400**	**31 470 995**	**37 773 887**

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MDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

3.
Monthly projections for capital expenditure for each vote

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

MONTHLY PROJECTIONS FOR CAPITAL EXPENDITURE PER DEPARTMENT

FINANCIAL PERIOD	F01 Final Budget 2015/16	P01 Jul-15 Projection	P02 Aug-15 Projection	P03 Sep-15 Projection	P04 Oct-15 Projection	P05 Nov-15 Projection	P06 Dec-15 Projection	P07 Jan-16 Projection	P08 Feb-16 Projection	P09 Mar-16 Projection	P10 Apr-16 Projection	P11 May-16 Projection	P12 Jun-16 Projection	Total
Capital Expenditure per Department														
Executive Council	–	-	-	-	-	-	-		-	-	-	-	-	-
Municipal Manager	3 347	-	-	-	-	-	-		585 000	92 000	270 000	1 500 000	900 000	3 347 000
Savanna City	1 180	-	-	-	165 000	-	25 000	400 000	-	10 000	130 000	300 000	150 000	1 180 000
Corporate Services	–	-	-	-	-	-	-	-	-	-	-	-	-	-
Development and Planning	300	-	-	-	-	-	300 000	-	-	-	-	-	-	300 000
Financial Services	15 700	-	-	500 000	1 030 000	1 030 000	5 520 000	1 090 000	370 000	1 530 000	2 340 000	1 590 000	700 000	15 700 000
Community Services	2 640	-	-	-	-	-	-	40 000	100 000	700 000	400 000	-	1 400 000	2 640 000
Protection Services	68 623	-	-	2 450 000	4 040 000	4 795 000	6 860 000	1 280 000	2 300 000	8 380 000	11 450 000	4 630 000	22 438 000	68 623 000
Engineering Services	91 790	-	-	2 950 000	5 235 000	5 825 000	12 705 000	2 810 000	3 355 000	10 712 000	14 590 000	8 020 000	25 588 000	91 790 000
Total Expenditure														

FINANCIAL PERIOD	F01 Final Budget 2015/16	P01 Jul-15 Projection	P02 Aug-15 Projection	P03 Sep-15 Projection	P04 Oct-15 Projection	P05 Nov-15 Projection	P06 Dec-15 Projection	P07 Jan-16 Projection	P08 Feb-16 Projection	P09 Mar-16 Projection	P10 Apr-16 Projection	P11 May-16 Projection	P12 Jun-16 Projection	Total
Capital Expenditure per Source of Finance														
CRR	5 670	-	-	200 000	1 045 000	475 000	835 000	320 000	700 000	140 000	680 000	930 000	345 000	5 670 000
Network connections	2 000	-	-	-	-	-	1 000 000	-	-	-	-	-	1 000 000	2 000 000
MIG (National)	29 563	-	-	2 200 000	2 890 000	3 500 000	3 280 000	650 000	1 350 000	3 150 000	4 650 000	1 000 000	6 893 000	29 563 000
Grants Other (Provincial)	1 300	-	-	-	-	-	130 000	-	-	130 000	1 040 000	-	-	1 300 000
DAC Grant (Provincial)	2 300	-	-	50 000	250 000	-	300 000	590 000	120 000	100 000	100 000	590 000	200 000	2 300 000
INEP (National)	4 000	-	-	-	-	1 000 000	-	1 000 000	-	1 000 000	-	-	1 000 000	4 000 000
HP	13 110	-	-	-	-	250 000	6 860 000	250 000	250 000	4 200 000	600 000	-	700 000	13 110 000
External Loans	18 300	-	-	500 000	850 000	600 000	50 000	-	250 000	1 800 000	4 000 000	-	10 250 000	18 300 000
External Loans (Carry Over)	4 200	-	-	-	200 000	-	250 000	-	-	-	950 000	2 000 000	800 000	4 200 000
Public Donations (UMG)	3 347	-	-	-	-	-	-	-	585 000	92 000	270 000	1 500 000	900 000	3 347 000
Public Donations (Other)	–	-	-	-	-	-	-	-	-	-	-	-	-	-
Developer Contributions	8 000	-	-	-	-	-	-	-	100 000	100 000	2 300 000	2 000 000	3 500 000	8 000 000
Total Expenditure	91 790	-	-	2 950 000	5 235 000	5 825 000	12 705 000	2 810 000	3 355 000	10 712 000	14 590 000	8 020 000	25 588 000	91 790 000

Internal Funding	5 670	-	-	200 000	1 045 000	475 000	835 000	320 000	700 000	140 000	680 000	930 000	345 000	5 670 000
External Loans	35 610	-	-	500 000	1 050 000	850 000	7 160 000	250 000	500 000	6 000 000	5 550 000	2 000 000	11 750 000	35 610 000
Grants and Contributions	50 510	-	-	2 250 000	3 140 000	4 500 000	4 710 000	2 240 000	2 155 000	4 572 000	8 360 000	5 090 000	13 493 000	50 510 000
Total Capital Budget	91 790	-	-	2 950 000	5 235 000	5 825 000	12 705 000	2 810 000	3 355 000	10 712 000	14 590 000	8 020 000	25 588 000	91 790 000

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

MONTHLY PROJECTIONS FOR CAPITAL EXPENDITURE PER DEPARTMENT

FINANCIAL PERIOD	F01 Final Budget 2015/16	P01 Jul-15 Projection	P02 Aug-15 Projection	P03 Sep-15 Projection	%	P04 Oct-15 Projection	P05 Nov-15 Projection	P06 Dec-15 Projection	%	P07 Jan-16 Projection	P08 Feb-16 Projection	P09 Mar-16 Projection	%	P10 Apr-16 Projection	P11 May-16 Projection	P12 Jun-16 Projection	%		Total
Capital Expenditure per Department																			
Executive Council	–	-	-	-		-	-	-			-	-		-	-	-			-
Municipal Manager	3 347	-	-	-		-	-	-		-	585 000	92 000	20	270 000	1 500 000	900 000	80	100	3 347 020
Savanna City	1 180	-	-	-		165 000	-	25 000	16	400 000	-	10 000	35	130 000	300 000	150 000	49	100	1 180 051
Corporate Services	–	-	-	-		-	-	-		-	-	-		-	-	-	-	-	-
Development and Planning	300	-	-	-		-	-	300 000	100	-	-	-		-	-	-	-	100	300 100
Financial Services	15 700	-	-	500 000	3	1 030 000	1 030 000	5 520 000	48	1 090 000	370 000	1 530 000	19	2 340 000	1 590 000	700 000	30	100	15 700 070
Community Services	2 640	-	-	-		-	-	-		40 000	100 000	700 000	32	400 000	-	1 400 000	68	100	2 640 032
Protection Services	68 623	-	-	2 450 000	4	4 040 000	4 795 000	6 860 000	23	1 280 000	2 300 000	8 380 000	17	11 450 000	4 630 000	22 438 000	56	100	68 623 044
Engineering Services	91 790	-	-	2 950 000	3	5 235 000	5 825 000	12 705 000	14	2 810 000	3 355 000	10 712 000	26	14 590 000	8 020 000	25 588 000	53	96	91 790 317
Total Expenditure																			

Internal Funding	5 670	-	-	200 000		1 045 000	475 000	835 000		320 000	700 000	140 000		680 000	930 000	345 000			5 670 000
External Loans	35 610	-	-	500 000		1 050 000	850 000	7 160 000		250 000	500 000	6 000 000		5 550 000	2 000 000	11 750 000			35 610 000
Grants and Contributions	50 510	-	-	2 250 000		3 140 000	4 500 000	4 710 000		2 240 000	2 155 000	4 572 000		8 360 000	5 090 000	13 493 000			50 510 000
Total Capital Budget	91 790	-	-	2 950 000		5 235 000	5 825 000	12 705 000		2 810 000	3 355 000	10 712 000		14 590 000	8 020 000	25 588 000			91 790 000

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

4.
Quarterly projections of service delivery targets and performance indicators for each vote

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

DRAFT SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN (2015/2016)

	IDP REF	DEPT	KEY FOCUS AREA	KEY PERFORMANCE INDICATOR	DEFINITION	CAPITAL PROJECTS (CP), PROGRAMMES (P), ACTIVITIES (A)	TYPE OF INDICATOR (INPUT = I), OUTPUT = O, (OUTCOME = OC), IMPACT = IM)	WARD	BASELINE (2013/2014 Actual Achievement)	Annual Target	Annual Target Date	Qtr 1 - Target	Qtr 2 - Target	Qtr 3 Target	Qtr 4 Target
1	KPI 012	CORP	KFA 1: Governance Structures	Number of Council meetings arranged in terms of the approved annual planner	Council meetings as per approved annual planner	A	O	ALL	4 x Ordinary Council meetings per annum	4 x Ordinary Council meetings per annum	30 Jun 16	1 x Ordinary meeting as per Year Planner	1 x Ordinary Council meeting as per Year Planner	1 x meeting as per Year Planner	1 x meeting as per Year Planner
2	KPI 028	CORP	KFA 2: Stakeholder Participation	Number of Ward Committee meetings arranged in terms of the approved annual planner	Ward Committee meetings as per approved annual planner	A	I	ALL	4 x 14 Ward Committee meetings per annum	4 x 14 Ward Committee meetings per annum	30 Jun 16	1 x 14 Ward Committee meetings per quarter	1 x 14 Ward Committee meetings per quarter	1 x 14 meetings per quarter	1 x 14 meetings per quarter
3	KPI 073	CORP	KFA 2: Stakeholder Participation	Number of external stakeholder events arranged	Public relations and consultation events				3 x events	3 x events	30 Jun 16	1 x event	1x event	1 x event	Not Applicable
4	KPI 027	CORP	KFA 4: Communications (Internal and External)	Number of issues of external newsletters distributed	External newsletters to residents	A	O	ALL	3 x Issues per annum	3 x Issues per annum	30 Jun 16	1 x Issue per quarter	1 x Issue per quarter	-	1 x issue per quarter
5	KPI 064	PROT	KFA 5: Safety & Security	Number of joint roadblocks executed with SAPS and/or Province	Roadblocks targeting public transport, heavy duty vehicles and overloading	A	O	ALL	24 x Joint Roadblocks per annum	24 x Joint Roadblocks per annum	30 Jun 15	6 x Roadblocks per quarter	6 x Roadblocks per quarter	6 x Roadblocks per quarter	6 x Roadblocks per quarter
6	KPI 004	COMM	KFA 6: Environmental Management	Number of inspections conducted for high risk environmental contraventions	Action on identified high risk environmental contraventions	A	O	ALL	Plan Approved	Number of activities implemented or executed in line with plan (3 x inspections)	30 Jun 16	Environmental Training of 3 pre-identified Safety Officers	3 x Post training inspection audits conducted	3 x Follow -up audit inspections	3 x Compliance Inspections
7	KPI 058	PROT	KFA 7: Disaster Management	Annual review and updating of the Disaster Management Plan	Disaster Management Plan updated	A	O	ALL	1 x Updated Plan per annum	1 x Updated Plan per annum	30 Jun 15	Not applicable	Not applicable	Reviewed and updated Disaster Management Plan included in draft IDP	Disaster Management Plan approved with IDP
8	KPI 060	PROT	KFA 8: Emergency Services	Percentage of fire services vehicles dispatched within 3 minutes of receiving call	Emergency vehicles dispatched within 3 minutes after receiving call	A	OC	ALL	90 % compliance with dispatch time	90 % compliance with dispatch time	30 Jun 15	90 % compliance with dispatch time	90 % compliance with dispatch time	90 % compliance with dispatch time	90 % compliance with dispatch time
9	KPI 062	PROT	KFA 9: Law Enforcement	Number of by-law enforcement inspections conducted	Formal and informal trading spots inspected	A	I	ALL	216 x Inspections per annum	216 x Inspections per annum	30 Jun 15	54 x Inspections per quarter	54 x Inspections per quarter	54 x Inspections per quarter	54 x Inspections per quarter
10	KPI 040	ENG	KFA 10: Sustainable Human Settlements (Housing)	Percentage of informal areas with access to water (standpipes and/or tanks)	Percentage of identified informal areas with access to water (standpipes and/or tanks)	P	I	ALL	100 %	100 %	30 Jun 15	100%	100%	100%	100%
11	KPI 066	COMM	KFA 11: Sport and Recreation Programmes and Facilities, including Parks & Open Space	Construction of Lakeside Sport Centre	Phase 2 (construction) of 4 phases completed	CP	O	6	3 x Sport Centres	Phase 2 (fence and water connection) completed	30 Jun 16	Procurement process completed	Installation of fencing	Installation of fence and water connection in progress	Completion of fencing and water connection

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12	KPI 067	COMM	KFA 12: Libraries	**Refurbishment of newly constructed Lakeside Library**	Installation of furniture for Children's Library	CP	O	6	3 x Libraries	Installation of furniture for Children's Library	30 Jun 16	Procurement process completed	Installation of furniture	Completion of installation	Community awareness
13	KPI 002	COMM	KFA 13: Cemeteries	**Number of grass cuts in cemeteries according to cutting programme**	Grass in 5 x cemeteries cut	P	OC	ALL	5 x Cemeteries	Grass in 5 x Cemeteries cut 3 x times per annum (15 cuts)	30-Jun-16	Not Applicable	Grass in 5 x Cemeteries cut once	Grass in 5 x Cemeteries cut once	Grass in 5 x Cemeteries cut once
14	KPI 009	COMM	KFA 14: Arts Culture and Special Programmes (Gender, Elderly, Youth and People [illegible]	**Number of GEYODI programmes held**	Gender. Elderly. Youth and Disabled Groups (GEYODI) programmes	P	OC	ALL	4 x GEYODI programmes	4 x GEYODI programmes	30 Jun 16	1 x GEYODI programme	1 x GEYODI programme	1 x GEYODI programme	1 x GEYODI programme
15	KPI 054	CORP	KFA 15: Human Capital & Skills Development	**Annually Reviewed Organisational Structure**	Reviewed Organisational Structure	A	I	ALL	1 x Reviewed Organisational Structure	1 x Reviewed Organisational Structure	30 Jun 16	Not applicable	Not applicable	Not Applicable	1 x Reviewed Organisational Structure
16	KPI 056	CORP	KFA 15: Human Capital & Skills Development	**(NKPI-6) The percentage of a municipalitys budget actually spent on implementing its Workplace Skills Plan**	(NKPI-6) The percentage of a municipalitys budget actually spent on implementing its Workplace Skills Plan	P	OC	ALL	80 %	85%	30 Jun 16	20%	20%	25%	20%
17	KPI 072	CORP	KFA 15: Human Capital & Skills Development	**Submission of WSP & ATR**	Workplace Skills Plan (WSP) & Annual Training Report (ATR) to LGSETA	A	I	ALL	Submitted WSP & ATR to LGSETA	Submitted WSP & ATR to LGSETA	30 Jun 16	Not applicable	Not applicable	Not Applicable	April 2014 - Submission of WSP & ATR
18	KPI 023	CORP	KFA 16: Performance Management	**Number of quarterly Section 52(d)-performance reports (SDBIP) submitted to Mayoral Committee**	MFMA Section 52(d)-performance reports	A	I	ALL	4 x Quarterly reports per annum	4 x Quarterly reports per annum	30 Jun 16	1 x Quarterly report	1 x Quarterly report	1 x Quarterly report	1 x Quarterly report
19	KPI 017	CORP	KFA 17: Systems and Technology	**Percentage of approved annual budget spent**	ICT Infrastructure improved	P	OC	ALL	95 % expenditure per annum	95 % expenditure	30 Jun 16	23 % expenditure	55% expenditure	68 % expenditure	95 % expenditure
20	KPI 014	CORP	KFA 18: Policies, Processes and Procedures	**Review departmental policies and procedures**	Policies and procedures reviewed	A	I	ALL	6 x policies per annum reviewed	6 x policies per annum reviewed	30 Jun 16	1 x policy reviewed	2 x policies reviewed	1 x Policy reviewed	2 x Policies reviewed
21	KPI 044	FIN	KFA 19: Financial Management	**(NKPI - 7c) Cost coverage**	Available cash + investments / Monthly fixed operating expenditure (cash expenditure)	A	OC	ALL	2 (two) Months	1 month	30 Jun 16	Not applicable	Not applicable	Not Applicable	1 month
22	KPI 045	FIN	KFA 19: Financial Management	**Annual budget compilation and approval**	Budget prepared and submitted to Council for approval by no later than end May annually	P	I	ALL	Approved Budget	Approved Budget	31 May 16	Not applicable	Not applicable	Tabled budget	Approved Budget
23	KPI 048	FIN	KFA 19: Financial Management	**(NKPI - 7a) Debt Coverage**	Total operating revenue - operating grants received / debt service payments due within the year. Operating grants will include all grants recognised as grants on the operating budget. Operating revenue will exclude capital revenue.	A	OC	ALL	17.61 times	15 times	30 Jun 16	Not applicable	Not applicable	Not Applicable	15 times

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24	KPI 049	FIN	KFA 19: Financial Management	Liquidity Ratio	Current Assets: Current Liabilities (as per the Statement of Financial Position)	A	OC	ALL	1.75:1	1:1	30 Jun 16	Not applicable	Not applicable	Not Applicable	1:1
25	KPI 052	FIN	KFA 19: Financial Management	Auditor-General opinion	Auditor -General opinion expressed on Annual Financial Statements (AFS). Predetermined Objectives (PDOs) and Compliance	A	OC	ALL	Unqualified audit Opinion (2013-FY report)	Clean Audit	30 Nov 2015	Not applicable	Clean Audit	Not Applicable	Not Applicable
26	KPI 053	FIN	KFA 19: Financial Management	(NKPI - 7b) Outstanding Service Debtors to Revenue	Total outstanding service debtors/revenue received for services	A	OC	ALL	33.91 %	33%	30 Jun 2016	Not applicable	Not applicable	Not Applicable	33%
27	KPI 069	CORP	KFA 19: Financial Management	(NKPI - 3) The percentage of a municipalitys capital budget actually spent on capital projects identified for a particular financial year in terms of the municipality's IDP	Accumulative actual expenditure incurred on the capital budget/approved or adjusted capital budget	CP	OC	ALL	89 %	95 %	30 Jun 16	0%	16%	51%	95%
28	KPI 074	ENG	KFA 19: Financial Management	(NKPI - 3) The percentage of a municipalitys capital budget actually spent on capital projects identified for a particular financial year in terms of the municipality's IDP	Accumulative actual expenditure incurred on the capital budget/approved or adjusted capital budget	CP	OC	ALL	92 %	95 %	30 Jun 16	4%	27%	44%	95%
29	KPI 075	COMM	KFA 19: Financial Management	(NKPI - 3) The percentage of a municipalitys capital budget actually spent on capital projects identified for a particular financial year in terms of the	Accumulative actual expenditure incurred on the capital budget/approved or adjusted capital budget	CP	OC	ALL	93 %	93 %	30 Jun 16	3%	51%	67%	93%
30	KPI 076	PROT	KFA 19: Financial Management	(NKPI - 3) The percentage of a municipalitys capital budget actually spent on capital projects identified for a particular financial year in terms of the municipality's IDP	Accumulative actual expenditure incurred on the capital budget/approved or adjusted capital budget	CP	OC	ALL	97 %	95 %	30 Jun 16	0%	0%	32%	95%
31	KPI 077	ENG	KFA 19: Financial Management	Percentage of approved departmental operating budget spent	Operational Budget implementation				95 %	95 %	30 Jun 15	20%	40%	60%	95%
32	KPI 078	COMM	KFA 19: Financial Management	Percentage of approved departmental operating budget spent	Operational Budget implementation	A	I	ALL	93 %	93 %	30 Jun 16	20%	40%	60%	95%

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33	KPI 068	FIN	KFA 20: Revenue Management	**Annual Collection Rate**	Actual amount collected (cash) / amount billed for the period	A	OC	ALL	89%	93 %	30 Jun 16	93%	93%	93%	93%
34	KPI 051	FIN	KFA 21: Supply Chain Management	**Percentage compliance with SCM turn-around time standards**	Formal bids concluded within 80 working days calculated as average time taken from receiving specs until submission of item for approval	A	OC	ALL	91.88 %	95 % compliance with the Service Standards	30 Jun 16	95 % compliance with the Service Standards	95 % compliance with the Service Standards	95 % compliance with the Service Standards	95 % compliance with the Service Standards
35	KPI 047	FIN	KFA 22: Asset Management (Including Fleet Asset Management)	**Percentage of operational budget allocated to repairs and maintenance**	Repairs & Maintenance Budget as a % of the total Operating Budget (exclusive of departmental charges)	A	OC	ALL	4.6 %	6.5%	30 Jun 16	6.50%	Not applicable	Not Applicable	Not Applicable
36	KPI 070	ENG	KFA 23: Electricity & Energy Efficiency	**Minimise percentage of electricity loss**	Loss electricity kW purchase/kW accounted for due to loss	P	OC	ALL	12 %	11.5 %	30 Jun 15	Not applicable	Not applicable	Not applicable	11.50%
37	KPI 079	ENG	KFA 23: Electricity & Energy Efficiency	**Number of streetlights installed**	Installation of 60 streetlights in Henley-on-Klip				New indicator	60 x Streetlights in Henley-on-Klip	30 Jun 15	Not Applicable	Not Applicable	Not Applicable	Installation of 60 street lights in HOK. (POE = Comletion certificate)
38	KPI 080	ENG	KFA 23: Electricity & Energy Efficiency	**Number of highmast lights installed**	Installation of highmast lights in Sicelo				New indicator	3 x Highmast lights in Sicelo Informal Settlement	30 Jun 15	Not Applicable	Not Applicable	Not Applicable	Installatain of 3 x High Masts Lights. (POE = Completion Certificate)
39	KPI 081	ENG	KFA 23: Electricity & Energy Efficiency	**Number of sub-stations upgraded**	Sub-stations upgraded to improve electrical supply				New indicator	2 x Sub-stations (S16, Noldick and R13, Riversdale)	30 Jun 15	Not Applicable	Not Applicable	Not Applicable	Renovation / Upgrading of 2 x Substation = S16 Noldick & RI3 Riversdale (POE = Completion Certificate for Panels by Contractor. Energizing to be done by Council)
40	KPI 039	ENG	KFA 24: Roads and Stormwater Infrastructure	**Square meters of tarred roads resealed**	Tar roads resurfaced	CP	OC	ALL	81 220 m²	70 000 m²	30 Jun 15	10 000 m²	15 000 m²	20 000 m²	27 163 m ²
41	KPI 082	ENG	KFA 24: Roads and Stormwater Infrastructure	**Number of road intersections upgraded**	Upgrade intersections to improve mobility and road safety				New indicator	2 x Road intersections completed (Mimosa Street, Golf Park - Enterance to Destinata School and Pierneef Blvrd & Gemsbok Street, Ext 6)	31 Mar 2015	Not Applicable	Not Applicable	2 x Road Intersections	Not Applicable
42	KPI 083	ENG	KFA 24: Roads and Stormwater Infrastructure	**Meters of road rebuilt**	Rebuilt Jan Neethling Street, Riversdale				New indicator	950 m (Jan Neethling Street, Riversdale)	31 Mar 2015	Not Applicable	Not Applicable	950 m	Not Applicable
43	KPI 037	ENG	KFA 25: Water and Sanitation Infrastructure	**Compile and submit Annual Water and Sanitation Maintenance Master Plan (2015/2016-financial year)**	Annual Water & Sanitation Maintenance Master Plan	P	I	ALL	Approved Annual Water & Sanitation Maintenance Master Plan	Approved Annual Water & Sanitation Maintenance Master Plan	30 Jun 15	Not applicable	Not applicable	Development of draft plan	Approved Annual Maintenance Water and Sanitation Master Plan (for FY2015/16)

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44	KPI 084	ENG	KFA 25: Water and Sanitation Infrastructure	**Meters of main water supply upgraded**	Water supply in Henley-on-Klip upgraded to improve pressure and reliability of water supply				New indicater	5 700 m of water supply pipe in Henley-on- Klip	30 Jun 15	Not Applicable	Not Applicable	Not Applicable	Complete the upsize 5 700 m of water pipe in Henley-on-Klip. (Completion certificate)
45	KPI 011	COMM	KFA 26: Landfill Sites and Transfer Stations	**Construction of a buy-back centre at the Galloway Street Transfer Station**	Phase 1 (construction) of 3 phases completed	CP	O	10	2 x Landfill Sites permitted	1 x Buy Back Centre constructed	30 Jun 16	Procurement process completed	Contractor on site	Construction in progress	Construction completed
46	KPI 007	COMM	KFA 27: Municipal and Public facilities	**Number of public facilities relating to Community Services maintained in accordance with the grass cutting maintenance plan**	Community Services Public Facilities maintained (e.g. libraries, sport centres, etc.)	P	OC	ALL	15 x Facilities	22 x Facilities maintained	30 Jun 16	Cut grass twice at 22 x facilities (44 cuts)	Cut grass thrice at 22 x facilities (66 cuts)	Cut grass thrice at 22 x facilities (66 cuts)	Cut grass thrice at 22 x facilities (66 cuts)
47	KPI 016	ENG	KFA 27: Municipal and Public facilities	**Number of activities identified in building maintenance plan implemented according to the approved annual budget**	Corporate Services Public Facilities maintained	P	OC	ALL	100 %	95 % of 20 activities implemented	30 Jun 15	3 x activities implemented	3 x activities implemented	9 x activities implemented	5 x activities implemented
48	KPI 041	ENG	KFA 28: Water and Sanitation	**Maintain percentage of water loss**	kL water purchased divided by kL of water accounted for	P	OC	ALL	30 % loss	24 % loss	30 Jun 15	Not applicable	Not applicable	Not Applicable	24%
49	KPI 036	ENG	KFA 29: Electricity	**Submission of Electricity D-Forms to NERSA**	NERSA Electricity D-Forms	A	I	ALL	Annual submission of Electricity D-Forms to NERSA	Annual submission of Electricity D-Forms to NERSA	30 Jun 15	Not applicable	1 x Annual Submission 2013/2014 D - Forms	Not Applicable	Not Applicable
50	KPI 001	COMM	KFA 30: Cleansing and Waste Management	**(NKPI - 1d) Percentage of households with access to basic level of solid waste removal**	100 % of 17 531 households with access to domestic waste removal	P	O	ALL	17 531	17 688 Households	30 Jun 16	17 531 Households with access to waste removal services	17 531 Households with access to waste removal services	17 531 Households with access to waste removal services	17 531 Households with access to waste removal services
51	KPI 026	CORP	KFA 31: Customer Relations	**Review the Service Charter in terms of contact details**	Contact details in Service Charter relevant	A	I	ALL	Approved Services Charter	1 x Report per annum	30 Jun 16	Not Applicable	Not Applicable	-	1 x Report
52	KPI 033	DP & H	KFA 32: Local Economic Development (LED) & Capacity Building	**Align Council's Draft LED Strategy with Gauteng Province's Development and implementation of the Local Economic Development & Investment Strategies**	Council's Draft LED Strategy aligned with the Provincial LED Strategy	A	I	ALL	New	3 x Quarterly reports to Council	30 Jun 2016	Not applicable	1 x Quarterly report submitted to Council	1 x Quarterly report submitted to Council	1 x Quarterly report submitted to Council
53	KPI 071	DP & H	KFA 33: Spatial and Development Planning	**Percentage of land use applications approved according to the Spatial Development Framework**	Land use applications considered under delegations	A	I	ALL	1 SDF	100 % of land use applications approved	30 Jun 16	100 % of land use applications approved under delegations	100 % of land use applications approved under delegations	100 % of land use applications approved under delegations	100 % of land use applications approved under delegations

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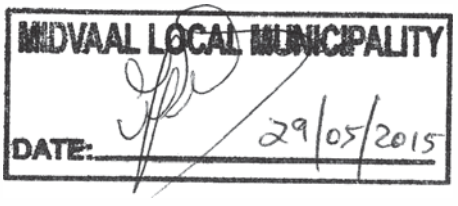
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54	KPI 085	ENG	KFA 28: Water and Sanitation	(NKPI - 1a) Percentage of households with access to basic level of water	Percentage of households with access to water (piped water installed in Piels Farm)				87 %	88%	30 Jun 15	Not Applicable	Not Applicable	Not Applicable	1 % increase in percentage of households with access to water (piped water installed in Piels Farm)
55	KPI 086	ENG	KFA 25: Water and Sanitation Infrastructure	(NKPI - 1b) Percentage of households with access to basic level of sanitation	Percentage of households with access to sanitation				87.2 %	0%	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
56	KPI 087	ENG	KFA 29: Electricity	(NKPI - 1c) Percentage of households with access to basic level of electricity	Percentage of households in formal areas with access to electricity with the Midvaal Local Municipality licenced area (Installation in Sicelo)				96.72 %	100%	30 June	Not Applicable	Not Applicable	100% of 430 households with access to basic electricity (3.28 %)	Not applicable
57	KPI 088	FIN	KFA 20: Revenue Management	(NKPI - 2) Percentage of households earning less than R1100 per month with access to free basic services	Number of households registered as formal indigent households who receive basic services (R3 500pm income) (note - in our supply area)	A	OC	ALL	100% of 1 267 households	100% of 1 300 households	30 Jun 2016	100% of 1300 households	100% of 1300 households	100% of 1300 households	100% of 1300 households
58	KPI 090	CORP	KFA 15: Human Capital & Skills Development	(NKPI - 5) Number of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan	Appointments made as per the municipa-lity's Employment Equity Plan				1 x Report to Mayco per annum	1 x Report to Mayco per annum	30 Jun 2016	Not applicable	Not Applicable	Not Applicable	1 x Report to Mayco per annum on progress
59	KPI 067	COMM	KFA 12: Libraries	(NKPI - 3) The percentage of a municipalitys capital budget actually spent on capital projects identified for a particular financial year in terms of the municipality's IDP	Approved books/equipment and security system for Meyerton, Henley-on-Klip, De Deur, Randvaal, Sicelo & Lakeside Libraries procured	CP	OC	6	3 x Libraries	90%	30 Jun 16	15%	30%	45%	90%
60	KPI 089	COMM	KFA 20: Revenue Management	(NKPI - 2) Percentage of households earning less than R1100 per month with access to free basic services	Number of households visited and assessed as formal indigent households who receive basic services (R3 500pm income) (note - in our supply area)	A	I	ALL	100% of 1 267 households	100% of 1 300 households	30 Jun 2016	100% of 1300 households	100% of 1300 households	100% of 1300 households	100% of 1300 households

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5.
Ward information for expenditure and service delivery / detailed capital works plan broken down by ward over three years



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DETAILED CAPITAL WORK PLAN

FINANCIAL PERIOD	SOURCE OF FUNDING	WARD	F01 Final Budget 2015/16	F02 Indicative 2016/17	F03 Indicative 2017/18	F04 Indicative 2018/19	F05 Indicative 2019/20
Capital Expenditure per Department							
Executive Council			-	-	-	-	-
Municipal Manager							
Savanna City			3 347 000	12 848 000	11 965 000	5 340 000	1 875 000
Corporate Services			1 180 000	1 410 000	910 000	50 000	35 000
Development Planning & Housing			-	50 000	750 000	800 000	800 000
Financial Services			300 000	75 000	75 000	-	-
Community Services			15 700 000	9 280 000	5 570 000	5 570 000	5 070 000
Protection Services			2 640 000	4 000 000	-	-	-
Engineering Services			68 623 000	48 351 000	45 640 000	30 950 000	30 000 000
Total Expenditure			**91 790 000**	**76 014 000**	**64 910 000**	**42 710 000**	**37 780 000**

FINANCIAL PERIOD			F01 Final Budget 2015/16	F02 Indicative 2016/17	F03 Indicative 2017/18	F04 Indicative 2018/19	F05 Indicative 2019/20
Capital Expenditure per Source of Finance							
CRR			5 670 000	6 505 000	5 645 000	4 220 000	3 305 000
Network connections			2 000 000	2 000 000	-	-	-
MIG (National)			29 563 000	30 551 000	31 600 000	31 550 000	31 500 000
Grants Other (Provincial)			1 300 000	1 410 000	-	-	-
DAC Grant (Provincial)			2 300 000	700 000	600 000	500 000	-
INEP (National)			4 000 000	6 000 000	10 000 000	-	-
HP			13 110 000	-	-	-	-
External Loans			18 300 000	-	-	-	-
External Loans (Carry Over)			4 200 000	-	-	-	-
Public Donations (UMG)			3 347 000	12 848 000	11 965 000	5 340 000	1 875 000
Public Donations (Other)			-	-	-	-	-
Developer Contributions			8 000 000	16 000 000	5 100 000	1 100 000	1 100 000
Total Expenditure			**91 790 000**	**76 014 000**	**64 910 000**	**42 710 000**	**37 780 000**

Internal Funding			**5 670 000**	**6 505 000**	**5 645 000**	**4 220 000**	**3 305 000**
External Loans			**35 610 000**	**-**	**-**	**-**	**-**
Grants and Contributions			**50 510 000**	**69 509 000**	**59 265 000**	**38 490 000**	**34 475 000**
Total Capital Budget			**91 790 000**	**76 014 000**	**64 910 000**	**42 710 000**	**37 780 000**

DETAILED CAPITAL WORK PLAN

FINANCIAL PERIOD	SOURCE OF FUNDING	WARD	F01 Final Budget 2015/16	F02 Indicative 2016/17	F03 Indicative 2017/18	F04 Indicative 2018/19	F05 Indicative 2019/20

FINANCIAL PERIOD	SOURCE OF FUNDING	WARD	F01 Final Budget 2015/16	F02 Indicative 2016/17	F03 Indicative 2017/18	F04 Indicative 2018/19	F05 Indicative 2019/20
SAVANNA CITY							
Departmental Capital Projects							
Equipment	Public Donations (UMG)		-	-	-	-	-
Motor vehicles	Public Donations (UMG)		-	-	-	-	-
Street Litter Bins	Public Donations (UMG)		-	-	-	-	-
Chainsaws	Public Donations (UMG)		12 000	13 000	-	15 000	-
Computer hardware	Public Donations (UMG)		-	20 000	20 000	20 000	20 000
Swing Axle Watercart	Public Donations (UMG)		-	-	50 000	-	50 000
Brushcutters	Public Donations (UMG)		30 000	-	30 000	30 000	30 000
Furniture	Public Donations (UMG)		-	40 000	40 000	40 000	50 000
Kudus	Public Donations (UMG)		20 000	40 000	40 000		40 000
Slasher	Public Donations (UMG)		35 000	35 000	35 000	35 000	35 000
1 X LDV and Trailer	Public Donations (UMG)		200 000	-	300 000	-	-
Skip Bins	Public Donations (UMG)		-	-	500 000	-	-
Ton Truck and Trailer	Public Donations (UMG)		-	-	500 000	-	-
Tractor	Public Donations (UMG)		350 000	-	350 000	-	350 000
Informal Trading Facilities	Public Donations (UMG)		200 000	500 000	500 000	500 000	500 000
Mini Transfer	Public Donations (UMG)		-	200 000	1 000 000	1 000 000	-
Development of Parks	Public Donations (UMG)		300 000	500 000	600 000	700 000	800 000
REL Compactor	Public Donations (UMG)		1 500 000	-	-	-	-
Buy Back Centre	Public Donations (UMG)		-	4 500 000	-	-	-
1 x Depot Building (Board Room, Kitchen, Office, Change Room and Ablutions (Male and Female), 8 x Carport, Storeroom, Fenced with electric gate and alarm)	Public Donations (UMG)		700 000	7 000 000	8 000 000	3 000 000	-
Total Departmental Capital Budget			**3 347 000**	**12 848 000**	**11 965 000**	**5 340 000**	**1 875 000**

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FINANCIAL PERIOD	SOURCE OF FUNDING	WARD	F01 Final Budget 2015/16	F02 Indicative 2016/17	F03 Indicative 2017/18	F04 Indicative 2018/19	F05 Indicative 2019/20
MAYOR'S OFFICE							
Departmental Capital Projects							
Replacement of Mayoral Vehicle	HP			-	-	-	-
Total Departmental Capital Budget			-	-	-	-	-
CORPORATE SERVICES ADMIN							
Departmental Capital Projects							
Furniture and Equipment (3x new posts)	CRR		30 000	-	-	-	-
Laptops	CRR		30 000	75 000	75 000	-	-
Thin client device /screen / keyboard / mouse (3 x new posts)	CRR		20 000	-	-	-	-
Vehicle replacements	HP		250 000	-	-	-	-
Total Departmental Capital Budget			**330 000**	**75 000**	**75 000**	-	-
COUNCIL BUILDINGS							
Departmental Capital Projects							
Building of guardhouse at main entrance	CRR		-	600 000	-	-	-
Total Departmental Capital Budget			-	**600 000**	-	-	-
IT							
Departmental Capital Projects							
IT Network Infrastructure	CRR		500 000	500 000	500 000	-	-
Total Departmental Capital Budget			**500 000**	**500 000**	**500 000**	-	-
MANAGEMENT SERVICES							
Departmental Capital Projects							
Clocking System	CRR		300 000	200 000	300 000	-	-
Computers	CRR		10 000	10 000	10 000	10 000	10 000
Laptop	CRR		15 000	-	-	15 000	-
Lockable Filing Cabinets	CRR		10 000	10 000	10 000	10 000	10 000
Office Furniture	CRR		15 000	15 000	15 000	15 000	15 000
Total Departmental Capital Budget			**350 000**	**235 000**	**335 000**	**50 000**	**35 000**

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FINANCIAL SERVICES							
Departmental Capital Projects							
IT Equipment (Computers and Printers for replacement)	CRR		50 000	75 000	75 000	-	-
Vehicle Replacement (LDV) Assets	HP		250 000	-	-	-	-
Total Departmental Capital Budget			**300 000**	**75 000**	**75 000**	-	-

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FINANCIAL PERIOD	SOURCE OF FUNDING	WARD	F01 Final Budget 2015/16	F02 Indicative 2016/17	F03 Indicative 2017/18	F04 Indicative 2018/19	F05 Indicative 2019/20
LED							
Departmental Capital Projects							
Shelters for Informal Traders (MIG)	MIG (National)			50 000	750 000	800 000	800 000
Total Departmental Capital Budget			-	**50 000**	**750 000**	**800 000**	**800 000**
LIBRARIES							
Departmental Capital Projects							
Meyerton Library Books (DAC)	DAC Grant (Provincial)	Ward 9	170 000				
HOK Library Books (DAC)	DAC Grant (Provinciai)	Ward 4	60 000				
De Deur Library Books (DAC)	DAC Grant (Provincial)	Ward 11	60 000				
Randvaal Library Books (DAC)	DAC Grant (Provincial)	Ward 5	60 000				
Sicelo Library Books (DAC)	DAC Grant (Provincial)	Ward 10	150 000				
Lakeside Library Furniture (DAC)	DAC Grant (Provincial)	Ward 6	300 000	200 000	100 000	-	-
Lakeside Library Books (DAC)	DAC Grant (Provincial)	Ward 6	500 000	500 000	500 000	500 000	-
Book Security Systems (DAC)	DAC Grant (Provincial)		1 000 000				
Total Departmental Capital Budget			**2 300 000**	**700 000**	**600 000**	**500 000**	-
CEMETERIES							
Departmental Capital Projects							
Septic Sewer System Meyerton (Cemeteries)	CRR		150 000	-	-	-	-
Total Departmental Capital Budget			**150 000**	-	-	-	-
SOCIAL SERVICES ADMIN							
Departmental Capital Projects							
Furniture and Equipment	CRR		50 000	100 000	-	100 000	100 000
Vehicle replacements	HP		250 000	-	-	-	-
Total Departmental Capital Budget			**300 000**	**100 000**	-	**100 000**	**100 000**
PARKS							
Departmental Capital Projects							
10 X Brush cutters	CRR		60 000	80 000	80 000	80 000	80 000
2 X Large Chainsaws	CRR		-	40 000	40 000	40 000	40 000
2 x Swing axle watercart	CRR		100 000	100 000	50 000	50 000	50 000
2 X Tandem high Trailer	CRR		100 000	100 000	50 000	50 000	50 000
2.0 LDV (New)	HP		250 000	-	-	-	-
4 X Kudus	CRR		80 000	80 000	80 000	80 000	80 000
4 X Slashers	CRR		120 000	-	-	-	-
Tractor (HP)	HP		350 000	-	-	-	-
Total Departmental Capital Budget			**1 060 000**	**400 000**	**300 000**	**300 000**	**300 000**

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FINANCIAL PERIOD	SOURCE OF FUNDING	WARD	F01 Final Budget 2015/16	F02 Indicative 2016/17	F03 Indicative 2017/18	F04 Indicative 2018/19	F05 Indicative 2019/20
SPORT & RECREATION							
Departmental Capital Projects							
2 X Ride-on Lawnmowers with trailers	CRR		340 000	170 000	170 000	170 000	170 000
Lakeside Sport Centre (MIG)	MIG (National)	Ward 6	2 500 000	2 500 000	2 500 000	2 500 000	2 500 000
Other sports projects	MIG (National)	Ward 10	-	2 000 000	2 000 000	2 000 000	2 000 000
Sicelo Football Field (Ablutions and low fence) (MIG)	MIG (National)	Ward 10	2 000 000	-	-	-	-
Total Departmental Capital Budget			**4 840 000**	**4 670 000**	**4 670 000**	**4 670 000**	**4 670 000**

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FINANCIAL PERIOD	SOURCE OF FUNDING	WARD	F01 Final Budget 2015/16	F02 Indicative 2016/17	F03 Indicative 2017/18	F04 Indicative 2018/19	F05 Indicative 2019/20
FIRE SERVICES							
Departmental Capital Projects							
Fire Station Vaal Marina (MIG)	MIG (National)	Ward 1	2 000 000	4 000 000	-	-	-
Total Departmental Capital Budget			**2 000 000**	**4 000 000**	**-**	**-**	**-**
TRAFFIC POLICE							
Departmental Capital Projects							
Fire Arms	CRR		40 000	-	-	-	-
Vehicle replacements	HP		600 000	-	-	-	-
Total Departmental Capital Budget			**640 000**	**-**	**-**	**-**	**-**

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MAIN SEWER							
Departmental Capital Projects							
Bakkie Utility 2 seater	HP		400 000	-	-	-	-
Double Cabs	HP		760 000	-	-	-	-
Extend Sewer Network	Developer Contributions		500 000	500 000	600 000	600 000	600 000
Extension to Daleside Sewer (MIG)	MIG (National)	Ward 5	3 800 000	3 000 000	7 000 000	-	-
Henley on Klip Sewers (MIG)	MIG (National)		-	-	-	-	3 000 000
Honey Sucker (10 Kl) on trailer	HP		600 000	-	-	-	-
Mamello Bulk Sewage (MIG)	MIG (National)	Ward 1	2 340 000	-	-	-	-
Replacement Pumps	CRR		600 000	700 000	700 000	700 000	700 000
TLB	HP		900 000	-	-	-	-
Upgrade Sewage Network (MIG)	MIG (National)	Ward 8, 10 & 11 will benefit	9 000 000	-	-	6 000 000	6 000 000
Total Departmental Capital Budget			**18 900 000**	**4 200 000**	**8 300 000**	**7 300 000**	**10 300 000**
PURIFICATION							
Departmental Capital Projects							
Portable Laboratory Kit	CRR		70 000	-	-	-	-
Replacement of mixer waste water treatment plant (Meyerton)	CRR		500 000	-	-	-	-
Total Departmental Capital Budget			**570 000**	**-**	**-**	**-**	**-**
SOLID WASTE MANAGEMENT							
Departmental Capital Projects							
Galloway Buy Back Centre	Grants Other (Provincial)	Ward 10	1 300 000	1 410 000	-	-	-
Grab Truck	HP		1 800 000	-	-	-	-
LDV	HP		250 000	-	-	-	-
Tipper Truck	HP		1 400 000	-	-	-	-
Upgrading Vaal Marina Landfill Site (GS/SA/8368/11/12 (MIG)	MIG (National)	Ward 1	1 500 000	-	-	-	-
Upgrading Vaal Marina Transfer Station (GS/GA/83621/11/12)(MIG)	MIG (National)	Ward 1	-	2 000 000	-	-	-
Water Tanker	HP		800 000	-	-	-	-
Total Departmental Capital Budget			**7 050 000**	**3 410 000**	**-**	**-**	**-**

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FINANCIAL PERIOD	SOURCE OF FUNDING	WARD	F01 Final Budget 2015/16	F02 Indicative 2016/17	F03 Indicative 2017/18	F04 Indicative 2018/19	F05 Indicative 2019/20
ROADS & STORMWATER							
Departmental Capital Projects							
Gravel to Tar Phase 4 (MIG)	MIG (National)	Roads to be determined	4 443 000	1 001 000	4 350 000	5 250 000	6 000 000
Identification and Establishment of Borrow Pit	CRR		-	100 000	500 000	-	-
Mamello Access Road (MIG)	MIG (National)	Ward 1	100 000	-	-	-	500 000
Mamello Access Road Servitudes	CRR	Ward 1	-		200 000	-	-
Upgrade intersections	External Loans	Ward 3,10 & 14	2 000 000	-	-	-	-
Water Tanker	HP		900 000	-	-	-	-
Total Departmental Capital Budget			**7 443 000**	**1 101 000**	**5 050 000**	**5 250 000**	**6 500 000**
WATER SERVICES							
Departmental Capital Projects							
Compressor	CRR		-	-	400 000	-	-
Double Cabs	HP		2 400 000	-	-	-	-
Drilling Machine	CRR		-	500 000	-	-	-
Drumblade Reservoir Telemetry & Control	CRR		80 000	-	-	-	-
Mamello Bulk Water (MIG)	MIG (National)	Ward 1	380 000	-	-	-	-
New Barge Pumps at Vaal Marina (2 No)	CRR		400 000	-	-	-	-
Paving Breaker	CRR		-	-	40 000	-	-
Roller Compactor	CRR		-	-	250 000	-	-
Sicelo/Highbury (Valley Settlements) Reservoir & Main (counter funding)	External Loans	Located Ward 5 & 11 will benefit 4,5,8,10 & 11	6 700 000	-	-	-	-
Sicelo/Highbury (Valley Settlements) Reservoir & Main (counter funding) (Carry over)	External Loans (Carry Over)	Located Ward 5 & 11 will benefit 4,5,8,10 & 11	1 750 000	-	-	-	-
Sicelo/Highbury (Valley Settlements) Reservoir & Main (MIG)	MIG (National)	Located Ward 5 & 11 will benefit 4,5,8,10 & 11	1 500 000	16 000 000	15 000 000	15 000 000	10 700 000
Sicelo/Highbury Reservoir & Main Servitudes	External Loans	benefit 4,5,8,10 & 11	300 000	-	-	-	-
Water Loss Programme	CRR	All Wards	750 000	1 200 000	1 300 000	1 400 000	1 500 000
Water Loss Programme	External Loans	All Wards	4 300 000	-	-	-	-
Water Meter Replacement Programme	CRR	All Wards	450 000	-	-	-	-
Total Departmental Capital Budget			**19 010 000**	**17 700 000**	**16 990 000**	**16 400 000**	**12 200 000**

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ELECTRICITY SERVICES							
Departmental Capital Projects							
Cable Feeders to consolidate Emfuleni Connections	Developer Contributions		-	-	2 000 000	-	-
Cherry Picker	CRR		400 000	-	-	-	-
Electrification Projects	INEP (National)	All Wards	4 000 000	6 000 000	10 000 000	-	-
Electrical Reticulation (new areas)	Developer Contributions	benefit mainly to 8,10 & 11	-	5 000 000	-	-	-
Feeder supply to S16	Developer Contributions		-	500 000	-	-	-
High Mast Lights & Street lights to unserviced areas	CRR		-	500 000	500 000	500 000	500 000
Land cruisers	HP		700 000	-	-	-	-
New Connections	Developer Contributions		500 000	500 000	500 000	500 000	500 000
Prepay PLC meters	Network connections		2 000 000	2 000 000	-	-	-
Replace redundant switchgear	CRR		-	1 000 000	-	1 000 000	-
Risiville Substation (Bulk Contribution)	Developer Contributions		7 000 000	8 000 000	-	-	-
Sicelo Elec Network (Erf 204) (Carry Over)	External Loans (Carry Over)	Ward 8	2 000 000	-	-	-	-
Sicelo line Servitudes	External Loans	Ward 8	300 000	-	-	-	-
Upgrade lines in Chrissiesfontein	Developer Contributions		-	1 500 000	2 000 000	-	-
Total Departmental Capital Budget			**16 900 000**	**25 000 000**	**15 000 000**	**2 000 000**	**1 000 000**
ENGINEERING ADMIN							
Departmental Capital Projects							
Engineering Computers	CRR		200 000	50 000	-	-	-
Furniture and Equipment	CRR		200 000	300 000	300 000	-	-
Sicelo Basic Services	External Loans	Ward 8	4 700 000	-	-	-	-
Sicelo Basic Services (Carry over)	External Loans (Carry Over)	Ward 8	450 000	-	-	-	-
Vehicle replacements	HP		250 000	-	-	-	-
Total Departmental Capital Budget			**5 800 000**	**350 000**	**300 000**	**-**	**-**

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

6.
Approval

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

Midvaal Local Municipality
PO Box 9, Meyerton, 1960
Tel: 016 360 7400
Fax: 016 360 7519
www.midvaal.gov.za

APPROVAL OF SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN 2015/2016
SECTION 53(1)(c)(ii) OF THE MFMA

The above-mentioned legislation stipulates per Section 53(1)(c)(ii) that:

> *"the municipality's service delivery and budget implementation plan is approved by the mayor within 28 days after the approval of the budget"*

Council, at its meeting held on 28 May 2015 per item ?, approved the annual budget 2015/2016. In order to give effect to the above-mentioned legislation, the Draft Service Delivery & Budget Implementation Plan 2015/2016 is attached for approval.

Approved for submission to the Executive Mayor.

MR. A.S.A. DE KLERK
MUNICIPAL MANAGER **DATE**

Received by the Executive Mayor (14 days after approval of the budget)

COUNCILLOR B. BALOYI
EXECUTIVE MAYOR **DATE**

SDBIP approved on or before 25 Jun 2015

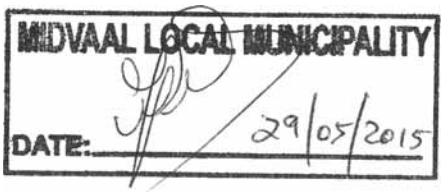
Approved	☐	**NOT APPROVED**	☐

COUNCILLOR B. BALOYI
EXECUTIVE MAYOR **DATE**

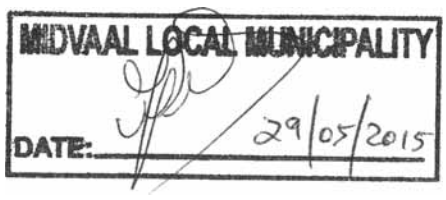
MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

SECTION FIVE:

ORGANISATIONAL STRUCTURES 2015/2016



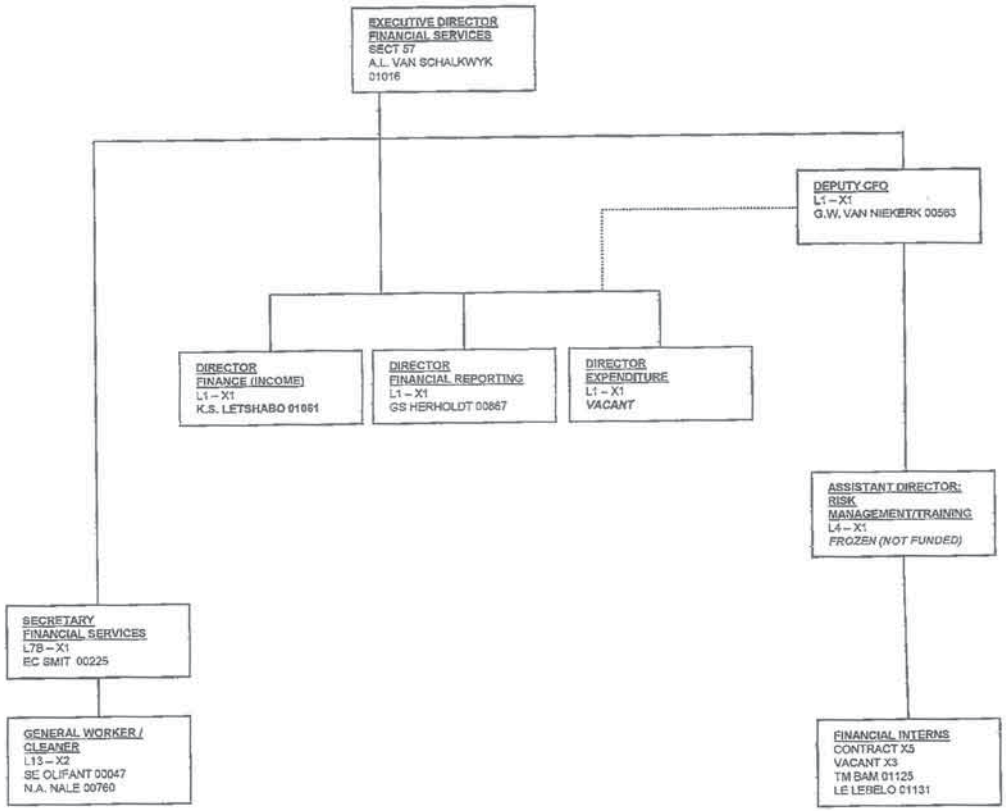
ANNEXURE AG



MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

Organisational Structure – Financial Services

(2015/2016)



Checked by HR: _____ Date: 13/11/2014

Approved by Finance: _____ Date: 13/11/14

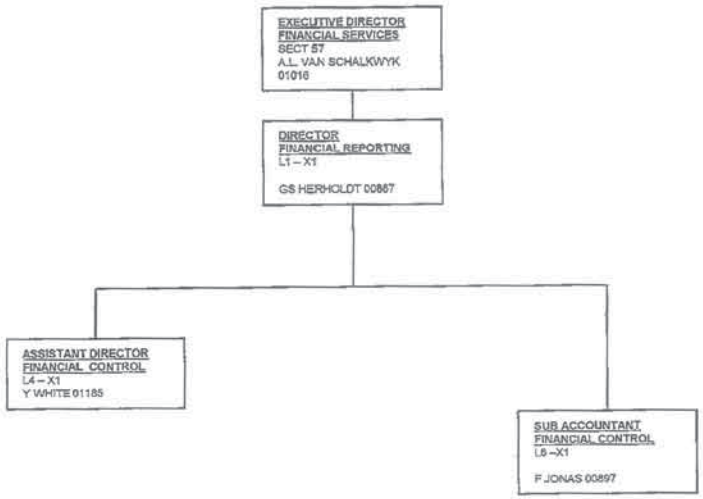
Approved by HOD: Schalkwyk Date: 13/11/14

Approved by MM: _____ Date: 19/05/2014

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

Organisational Structure – Financial Services

(**FINANCIAL CONTROL** 2015/2016)



Checked by HR: _____ Date: 13/11/2014

Approved by Finance: _____ Date: 13/11/14

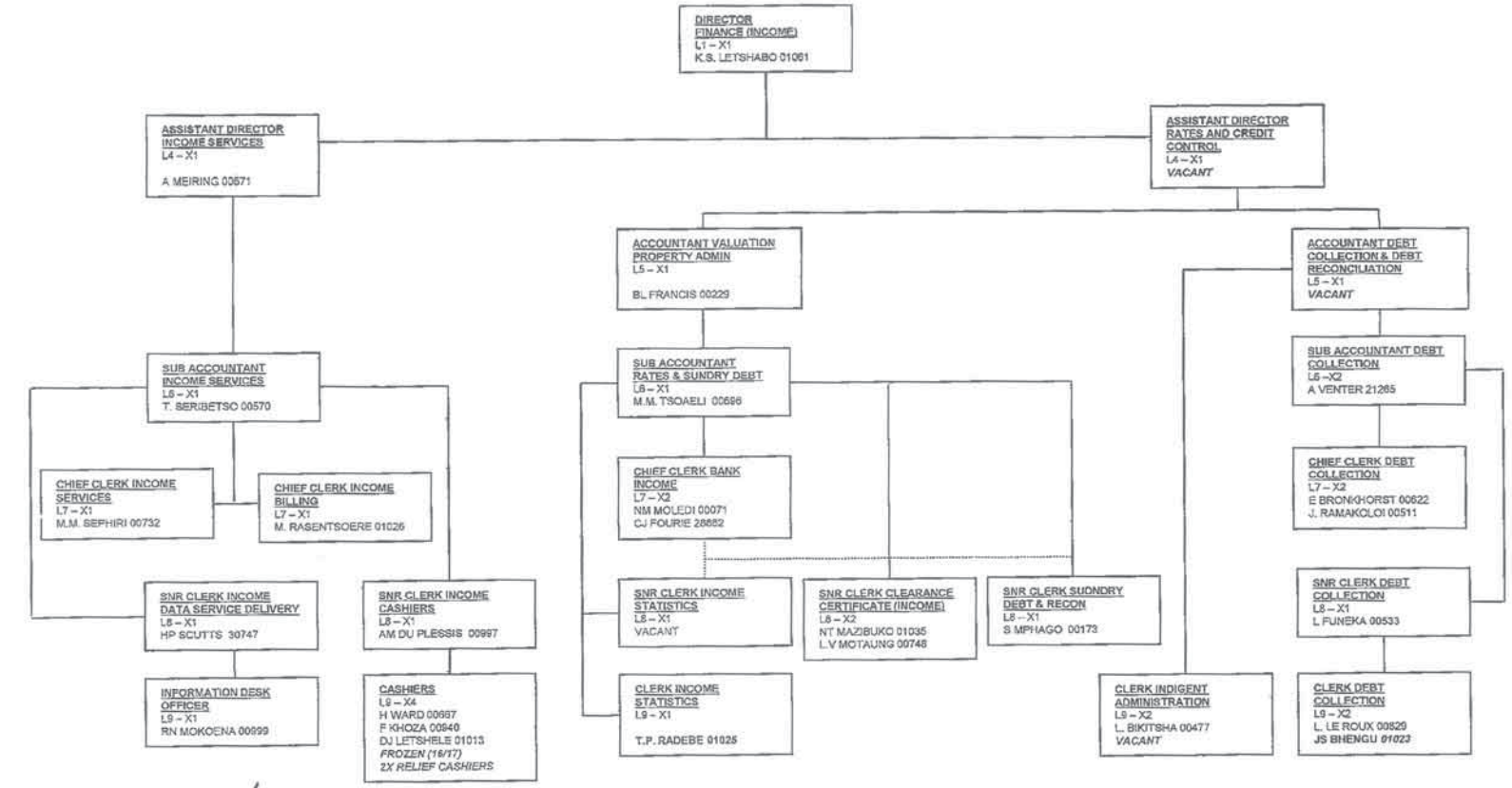
Approved by HOD: _____ Date: 13/11/14

Approved by MM: _____ Date: 19/11/2014

MIDVAAL LOCAL
DATE: 29/05/2015

Organisational Structure – Financial Services

(INCOME 2015/2016)



Checked by HR: _____ Date: 13/11/2014

Approved by Finance: _____ Date: 13/11/14

Approved by HOD: _____ Date: 13/11/14

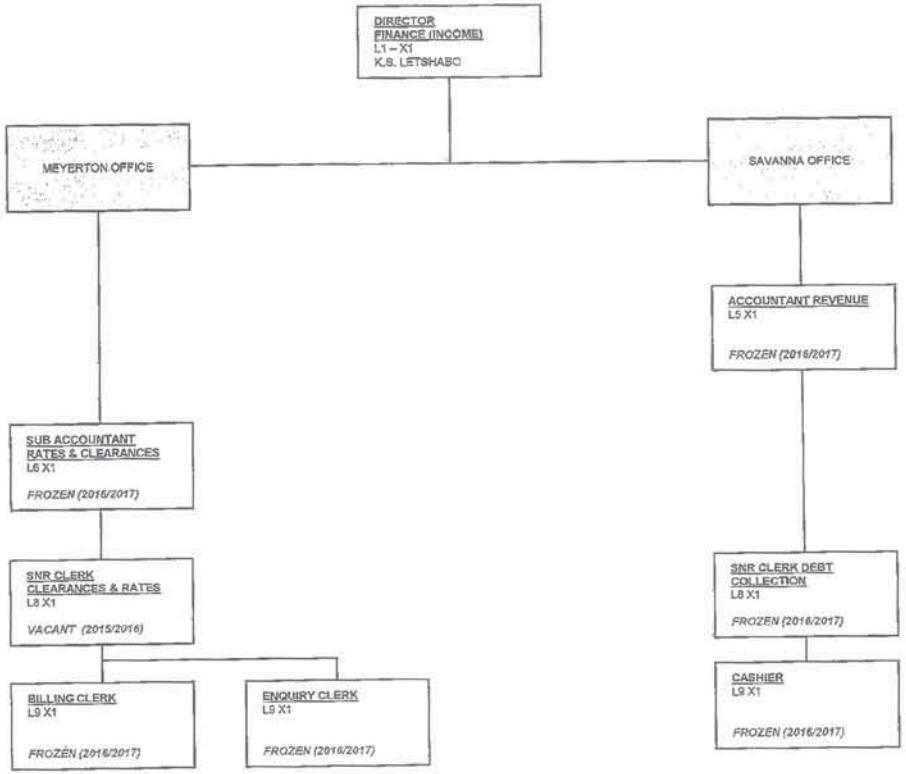
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973
886

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

974
887

Organisational Structure – Financial Services
(INCOME: SAVANNA CITY (MEYERTON AND SAVANNA OFFICES) 2015/2016)



Checked by HR: _____ Date: 13/11/2014

Approved by Finance: _____ Date: 13/11/14

Approved by HOD: _____ Date: 13/11/14

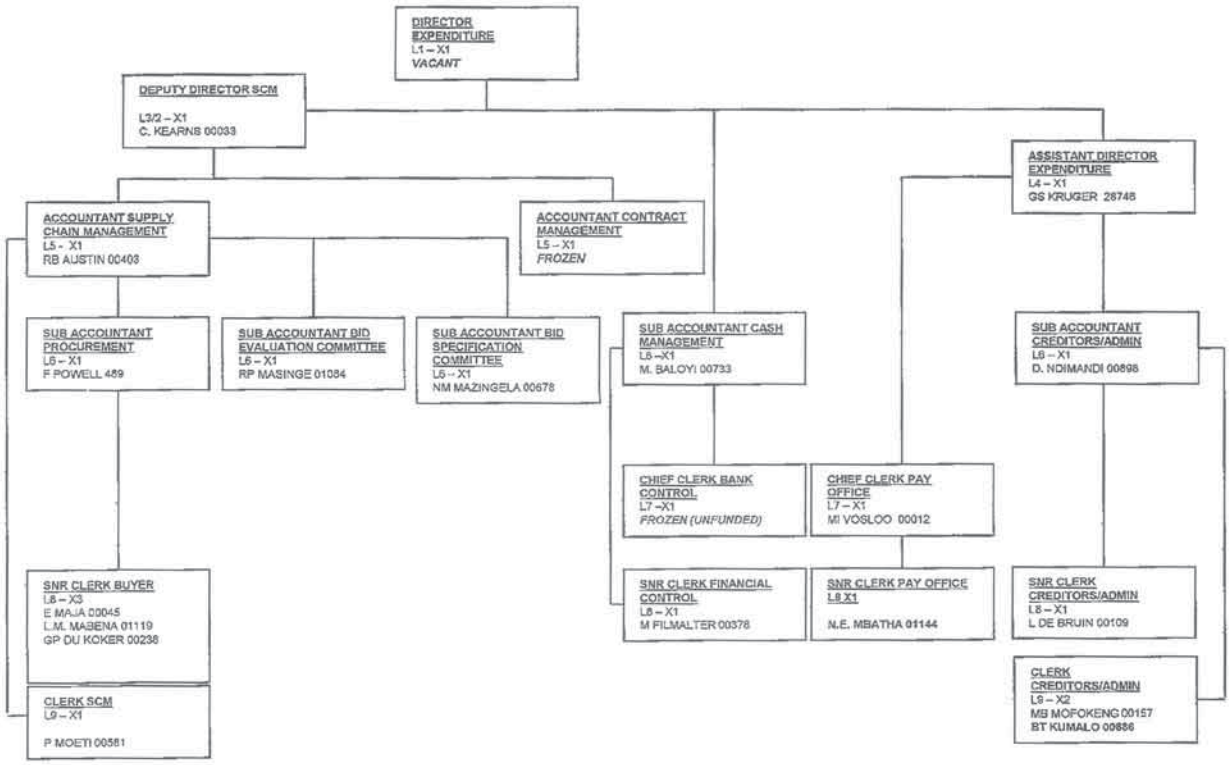
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MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

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888

Organisational Structure – Financial Services

(**EXPENDITURE** 2015/2016)



Checked by HR: _____ Date: 13/11/2014

Approved by Finance: _____ Date: 13/11/14

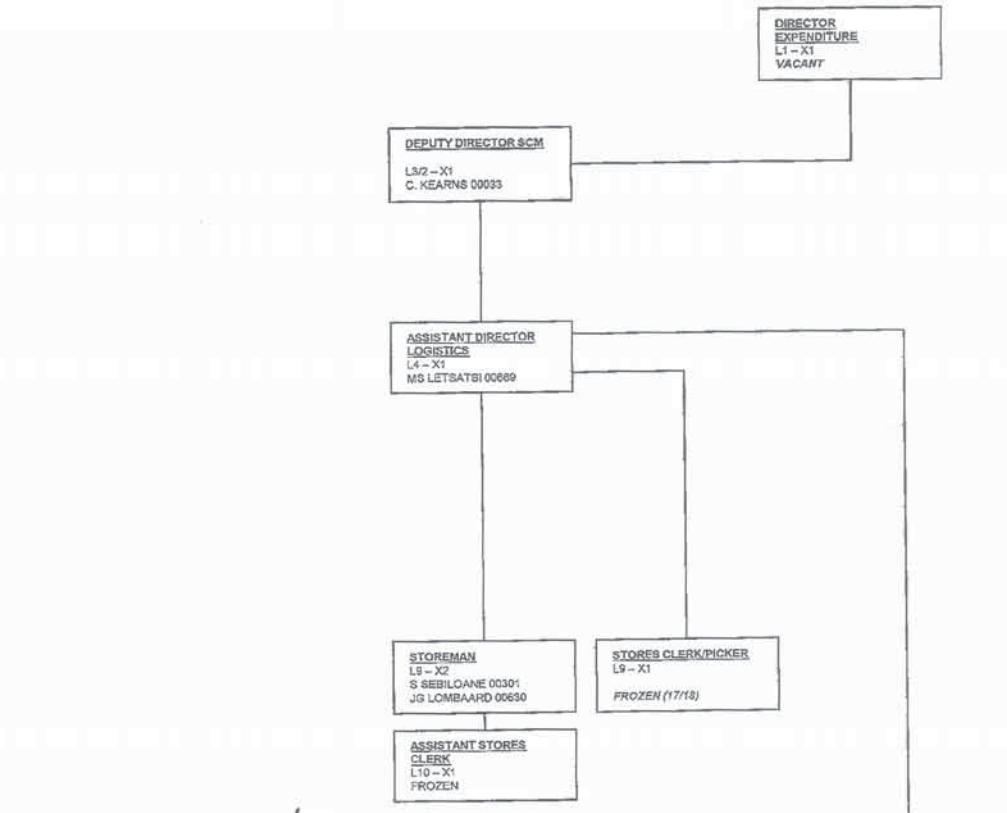
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Approved by MM: _____ Date: 19/11/2014

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

Organisational Structure – Financial Services

(EXPENDITURE – LOGISTICS/STORES 2015/2016)



Checked by HR: _____ Date: 13/11/2014

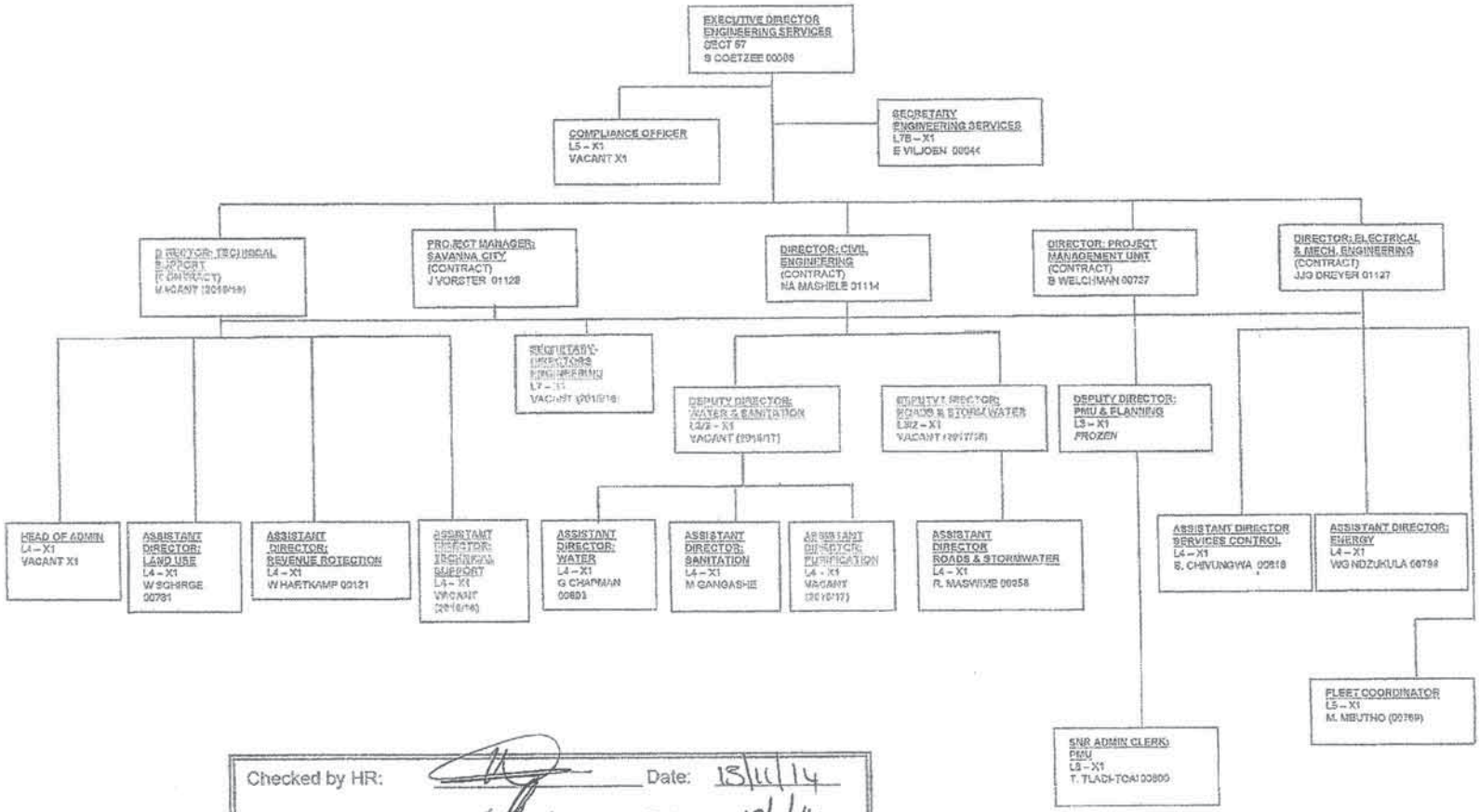
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Approved by HOD: _____ Date: 13/11/14

Approved by MM: _____ Date: 19/11/2014

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

Organisational Structure – ENGINEERING SERVICES
Admin
(2015/2016)

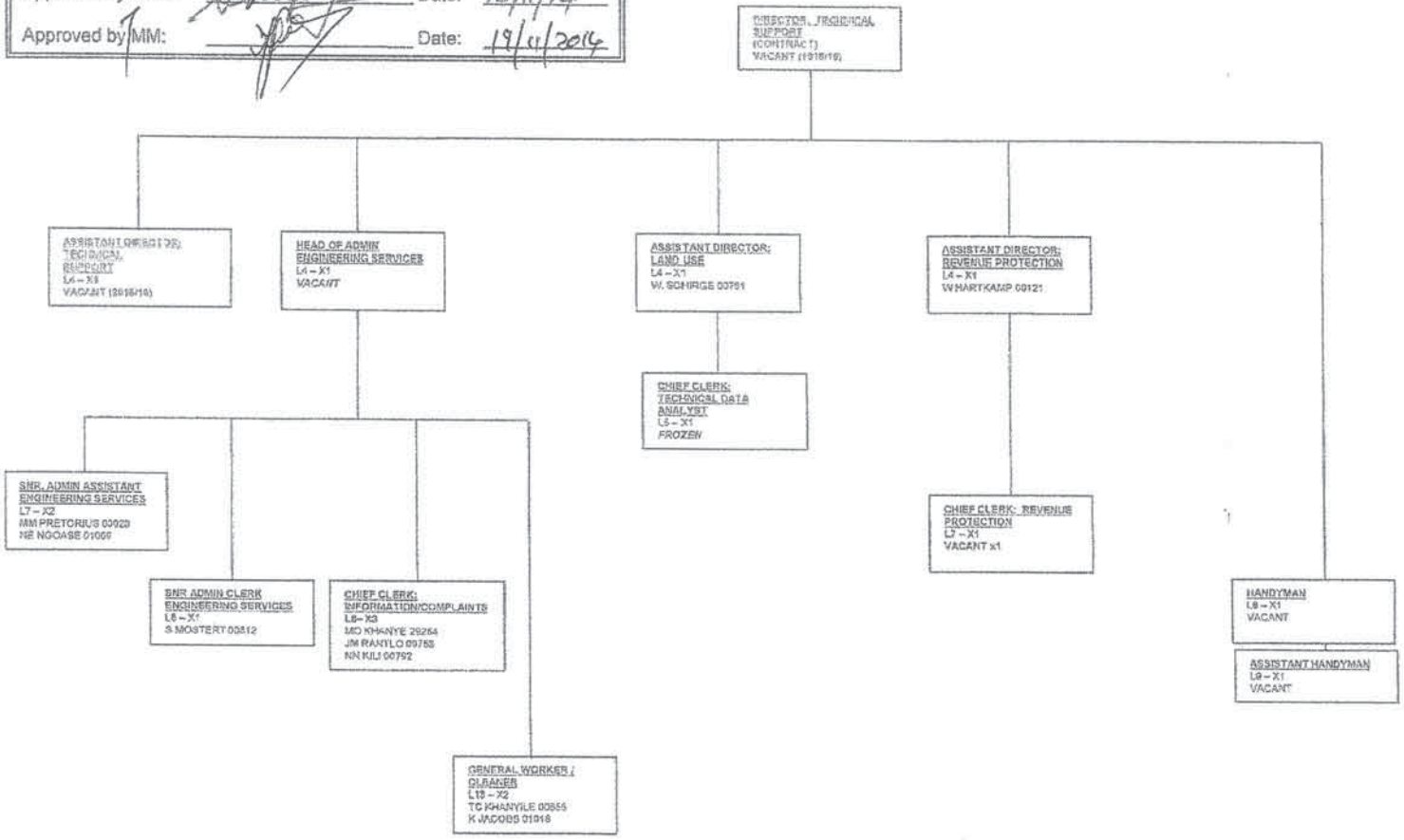


Checked by HR:		Date: 13/11/14
Approved by Finance:		Date: 13/11/14
Approved by HOD:		Date: 13/11/2014
Approved by MM:		Date: 19/11/2014

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

Organisational Structure – ENGINEERING SERVICES
TECHNICAL SUPPORT SERVICES
(2015/2016)

Checked by HR: _____ Date: 13/11/14
Approved by Finance: _____ Date: 13/11/14
Approved by HOD: _____ Date: 13/11/14
Approved by MM: _____ Date: 19/11/2014

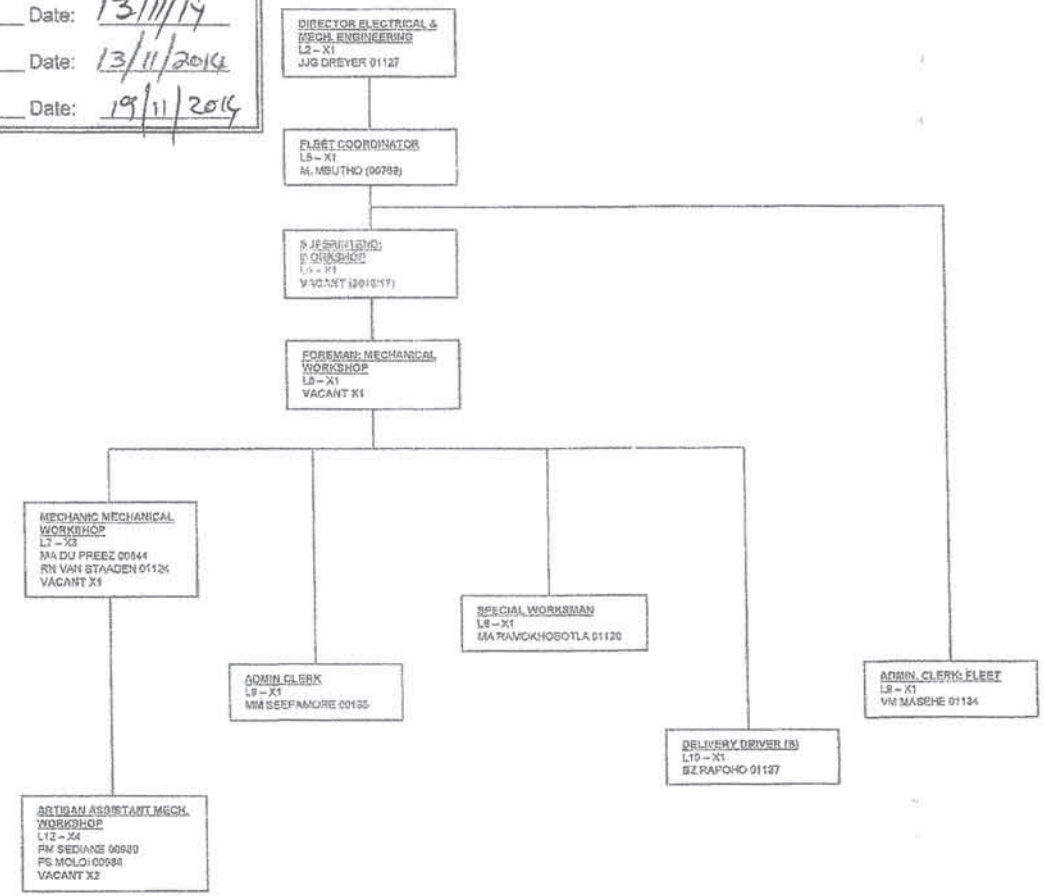


978
891

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

Organisational Structure – ENGINEERING SERVICES
Mechanical Workshop
(2015/2016)

Checked by HR:		Date: 13/11/14
Approved by Finance:		Date: 13/11/14
Approved by HOD:		Date: 13/11/2014
Approved by MM:		Date: 19/11/2014



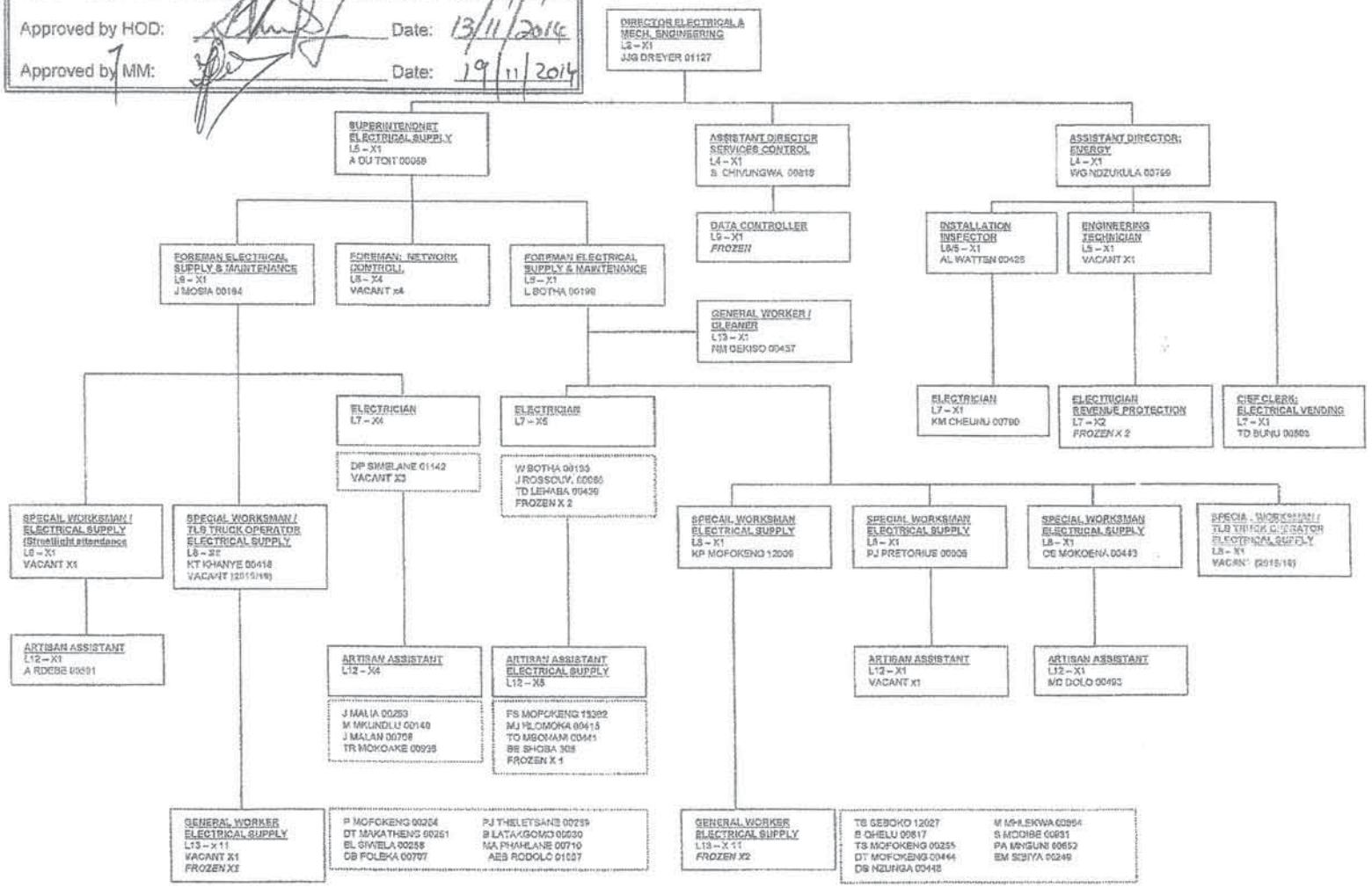
MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

Organisational Structure – ENGINEERING SERVICES

Electrical Services

(2015/2016)

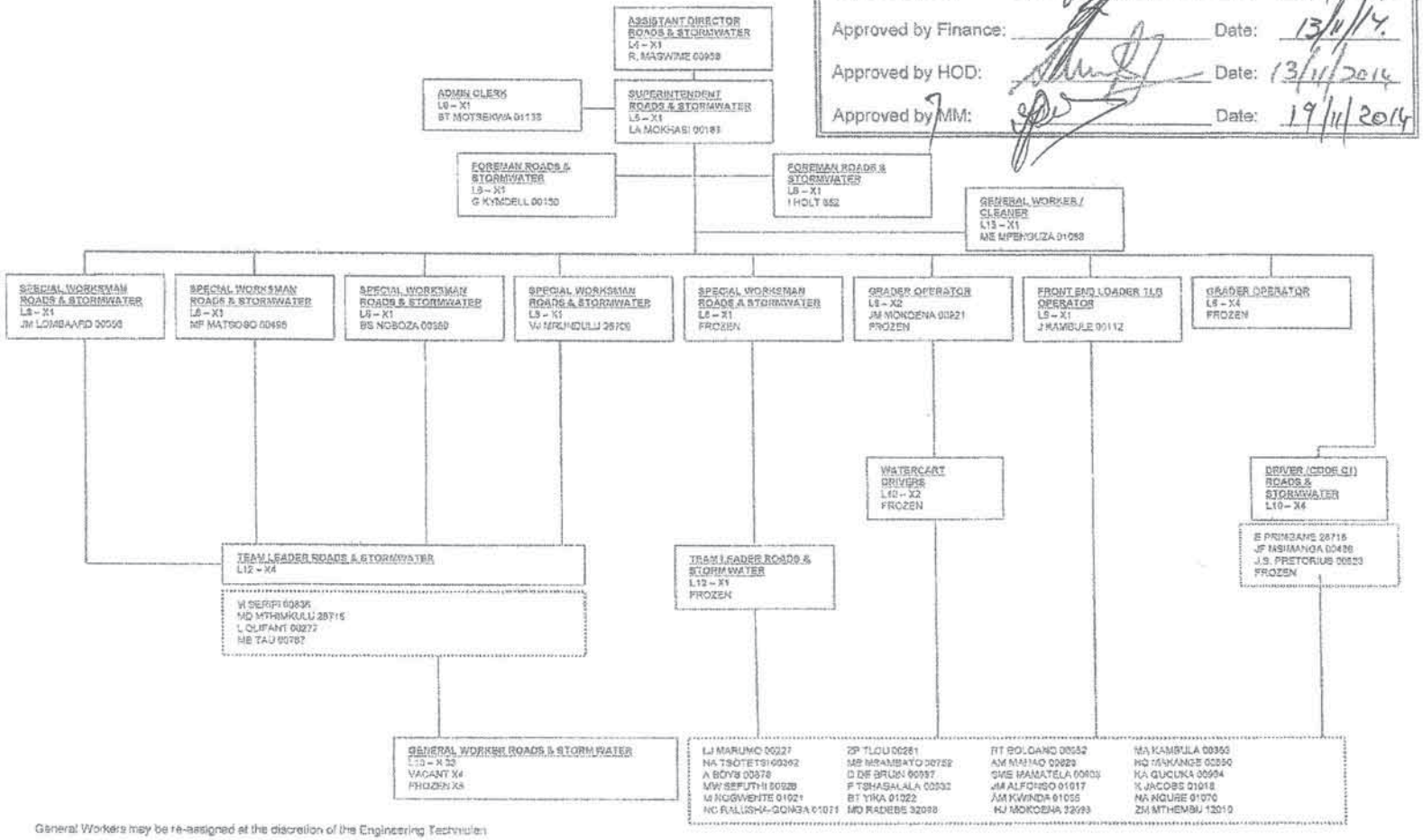
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Approved by Finance: Date: 13/11/14
Approved by HOD: Date: 13/11/2014
Approved by MM: Date: 19/11/2014



MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

Organisational Structure – ENGINEERING SERVICES – Roads & Storm Water Services (2015/2016)

Checked by HR: Date: 13/11/14
Approved by Finance: Date: 13/11/14.
Approved by HOD: Date: 13/11/2014
Approved by MM: Date: 19/11/2014

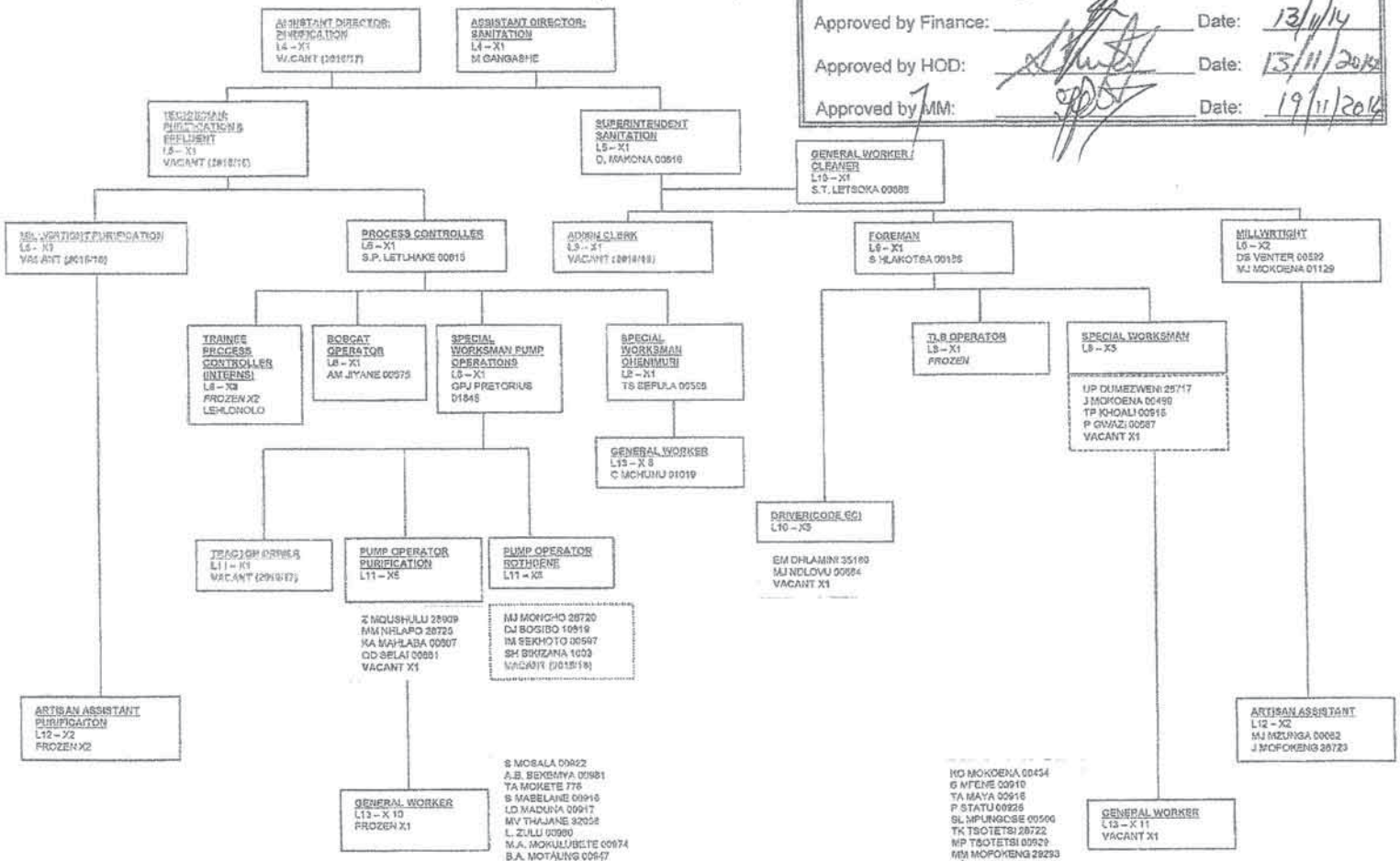


General Workers may be re-assigned at the discretion of the Engineering Technician

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

Organisational Structure – ENGINEERING SERVICES
SANITATION
(2015/2016)

Checked by HR: _____ Date: 13/11/14
Approved by Finance: _____ Date: 13/11/14
Approved by HOD: _____ Date: 13/11/2014
Approved by MM: _____ Date: 19/11/2014

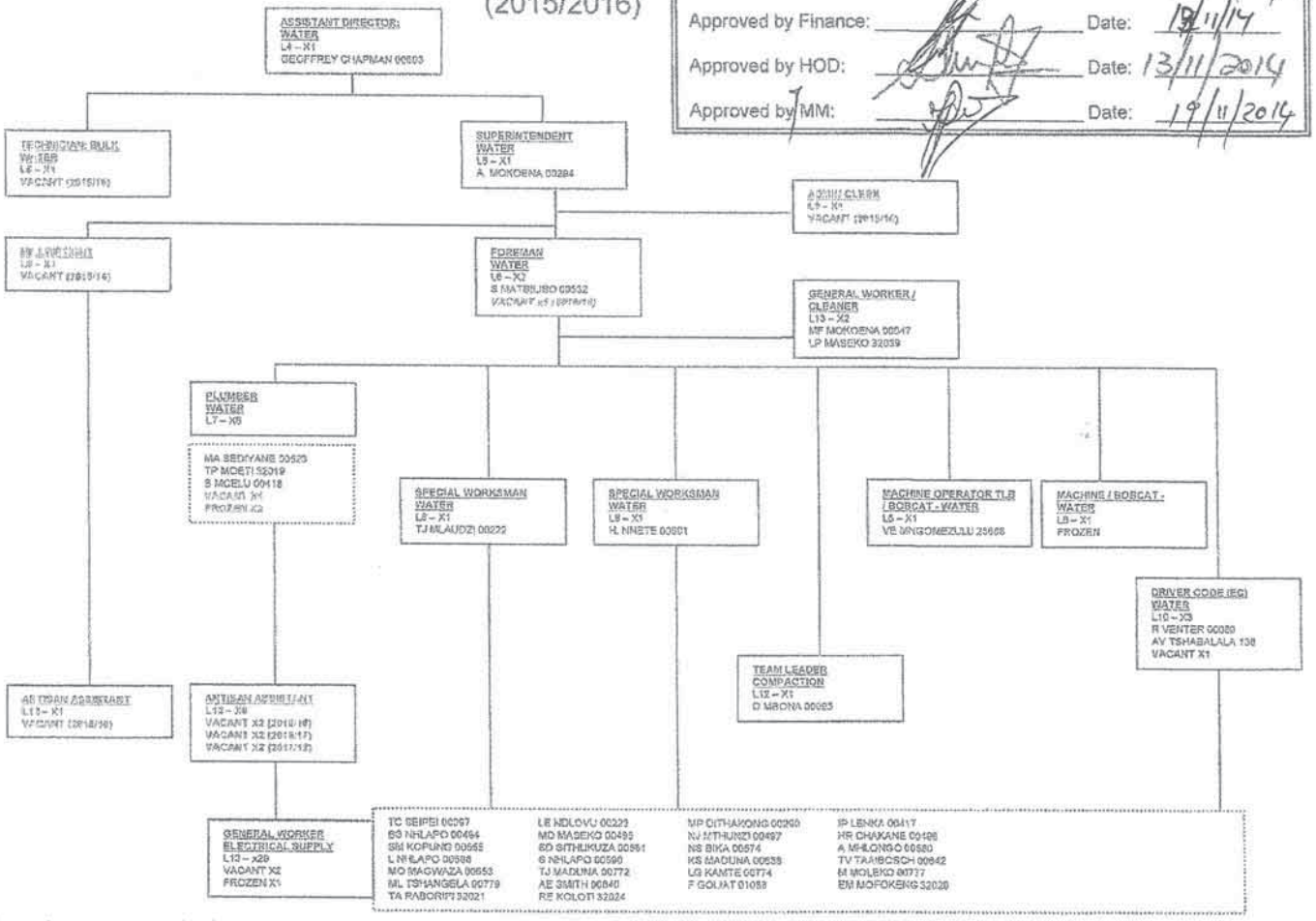


General Workers may be re-assigned at the discretion of the Engineering Technician.

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

Organisational Structure – ENGINEERING SERVICES
Water
(2015/2016)

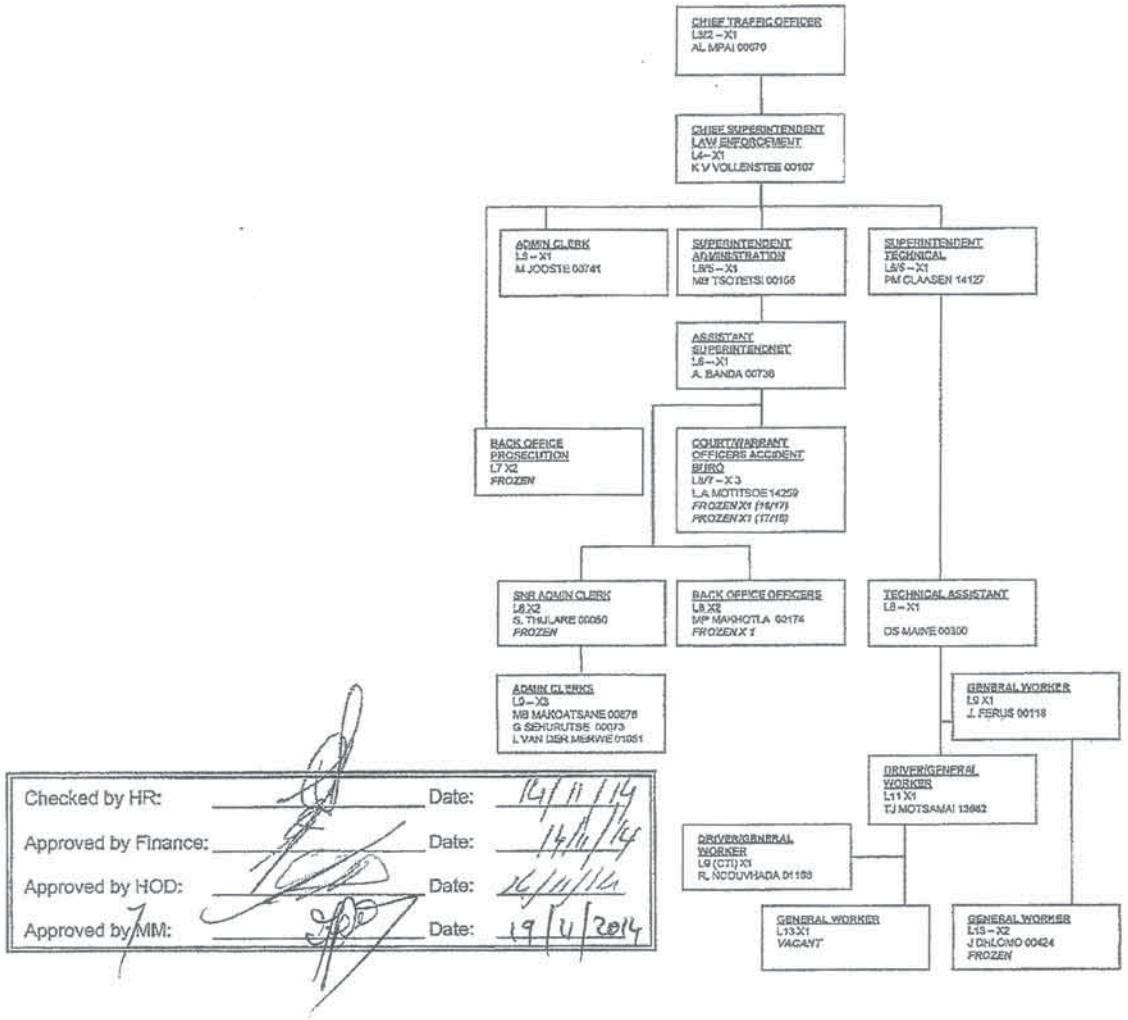
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Approved by Finance: _____ Date: 19/11/14
Approved by HOD: _____ Date: 13/11/2014
Approved by MM: _____ Date: 19/11/2014



General Workers may be re-assigned at the discretion of the Engineering Technician

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

Organisational Structure – Protection Services - Traffic
(2015-2016)



Checked by HR:	Date:	14/11/14
Approved by Finance:	Date:	14/11/14
Approved by HOD:	Date:	14/11/14
Approved by MM:	Date:	19/11/2014

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

Organisational Structure – Protection Services - Traffic

(2015-2016)

Checked by HR: _____ Date: 14/11/2014

Approved by Finance: _____ Date: [illegible]

Approved by HOD: _____ Date: 14/11/14

Approved by MM: _____ Date: 19/11/2014

CHIEF TRAFFIC OFFICER
L3 /2 – X1
AL MPAI 00870

CHIEF SUPERINTENDENT LAW ENFORCEMENT
L4 – X1
K V VOLLENSTEE 00107

POINT DUTY OFFICERS
NB MAJOLA 00075
TJ LUTA 00214
SI KUBHEKA 00212
KJ DHLAMINI 00341
MA PAPALI 00504
M MATONGA 00568
MRF SEKELE 01146
DR MASINYA 00094
VACANT X 3 (15/16 BUDGET)
FROZEN X2 (16/17 BUDGET)

SUPERINTENDENT SPEED
L6/5 – X1
S SMIT 00042

SUPERINTENDENT LAW ENFORCEMENT
L6/5 – X1
AG BOTHA 14342

SUPERINTENDENT LAW ENFORCEMENT
L6/5 – X1
P NKOWINKA 00569

SUPERINTENDENT LAW ENFORCEMENT
L6/5 – X1
FROZEN

ASSISTANT SUPERINTENDENT
L6 – X2
FROZEN x2 (17/18 BUDGET)

ASSISTANT SUPERINTENDENT
L6 – X1
D. SIMELANE 00143

ASSISTANT SUPERINTENDENT
L6 – X1
FROZEN

TRAFFIC OFFICER
L6/7
S MACINTOSH 00503
E MANANA 00654
M. PHULS 00839
MJ LOURENS 00859

TRAFFIC OFFICER
L6/7
K BALOYI 00240
D O LENTSA 536
ME THAMAI 00646
FROZEN X2

TRAFFIC OFFICER
L6/7
E. MANYISANE 00731
M LE ROUX 00178
NA MAHODE 00376
DG LABUSCHAGNE 00822

TRAFFIC OFFICER GR1
L8
FROZEN

TRAFFIC OFFICER GR1
L8
FROZEN

TRAFFIC OFFICER GR2
L9 – X3
VACANT X3 (15/16 BUDGET)

TRAFFIC OFFICER GR2
L9 – X4
VACANT X3 (15/16 BUDGET)

JUNIOR LICENSING OFFICER
L9 – X3
VACANT X1 (15/16)
FROZEN X1 (UNFUNDED)

LICENSING ASSISTANT
L10 – X1
FROZEN X1 (2016/2017)

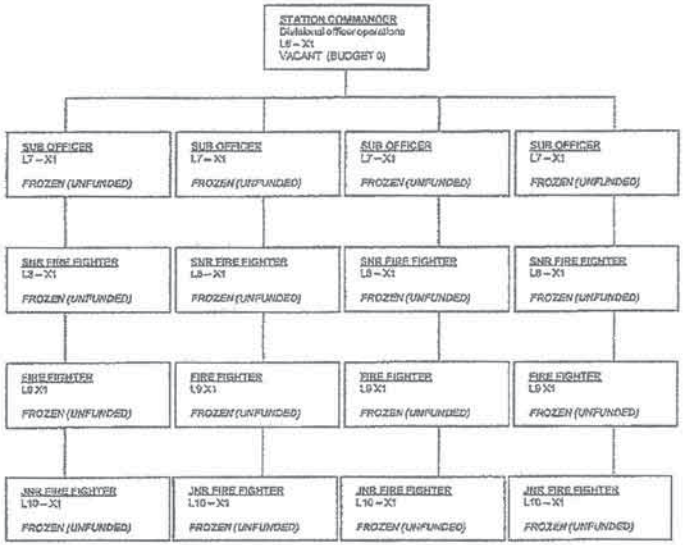
TRAFFIC WARDEN OFFICER (INTERNS)
X4
M.R. MAZIBUKO 01030
N.M. GODOLE 01027
T.A. NKEKI 01031
FROZEN X3(UNFUNDED)

TRAFFIC WARDEN OFFICER (INTERNS)
X4
J.T. SOLDAT 01034
R. RADEBE 01032
K.D. MAZINGELA 01010
J.P. LENKA 01039
FROZEN X1 (UNFUNED)

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

986
899

Organisational Structure – Protection Services - Fire
(Vaal Marina 2015-2016)



Checked by HR:		Date: 14/11/2014
Approved by Finance:		Date: 14/11/14
Approved by HOD:		Date: 14/11/14
Approved by MM:		Date: 19/11/2014

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

Organisational Structure – Protection Services - Fire

(Amended February 2015 -2016)

Checked by HR: _____ Date: 14/11/2014
Approved by Finance: _____ Date: 14/11/14
Approved by HOD: _____ Date: 14/11/14
Approved by MM: _____ Date: 19/11/2014

CHIEF FIRE OFFICER
L3/2 – X1
MJH STEYN 00371

DEPUTY CHIEF FIRE OFFICER
L4- X1
A BRUND 00075

REGIONAL MANAGER OPERATIONS
L6/5 X1
CJ HEYMANS 14146

REGIONAL MANAGER TRAINING
L6/5 X1
M MOMMSON 00900

REGIONAL MANAGER FIRE SAFETY
L6/5 X1
MM MALEFANE 14248

SUB OFFICER
L7 X1
T ENGELBRECHT 00168

SUB OFFICER
L7 X1
G VAN STADEN 00185

SUB OFFICER
L7 X1
MF MOGALE 13055

SUB OFFICER
L7 X1
S MAMATELA 00015

FIRE & RESCUE INSTRUCTOR
L7 X1
MMJ COLVIS 00697

INFR INSTRUCTOR
L7 X1
G BELLINGAN 00129

SNR FIRE FIGHTER
L8 X6
TJ RAMODIDE 13098
J MAMATELA 00669
E PIENAAR 00617
M MAKOLA 00695
A MONTLE 00620
VACANT X1
(sliding scale)

SNR FIRE FIGHTER
L8 X5
F ENGELBRECHT 00618
MJ MOLTLOUNG 00468
KNJ MTAMBO 00696
VACANT (14/15 BUDGET)
(sliding scale)

SNR FIRE FIGHTER
L8 X5
PJ MOFOKENG 00163
JJ HANYANE 00173
SM PHAKATHI 00616
L NGOEPE 00612
SJ PHADI 00464
MD PHEKO 00701
(sliding scale)

SNR FIRE FIGHTER
L8 X5
P LEPUTU 00614
T MOREKI 00618
VACANT X3 (14/15 BUDGET)
(sliding scale)

FIRE & EMERGENCY OFFICER
L8 X1
VJ CAMPHER 00045

FIRE FIGHTER
L9
FROZEN (UNFUNDED)
G VERMEULEN 00914
A PRINSLOO 00909
VACANT (SLIDING SCALE)

FIRE FIGHTER
L9
FROZEN (UNFUNDED)
B PLAATJIES 00704
MJ MATODZI 00733
VACANT (SLIDING SCALE)

FIRE FIGHTER
L9
FROZEN (UNFUNDED)
VACANT (SLIDING SCALE)

FIRE FIGHTER
L9
FROZEN (UNFUNDED)
VACANT (SLIDING SCALE)

CONTROL ROOM OPERATOR
L9 X6
AKA LUBISE 00984
MM NODISE 13016
PW LOMBARD 00143
VACANT X1

JNR FIRE FIGHTER
L10 X2
A ZULU 00458
TA NTSANE 00700

JNR FIRE FIGHTER
L10 X2
P TRUTER 00912
C MASHISHI 01007

JNR FIRE FIGHTER
L10 X2
A HERBST 00967
S. MUDZULI 01043

JNR FIRE FIGHTER
L10 X3
VACANT X3 (14/15 BUDGET)

INTERNSHIP
CONTRACT
FROZEN

INTERNSHIP
CONTRACT
FROZEN

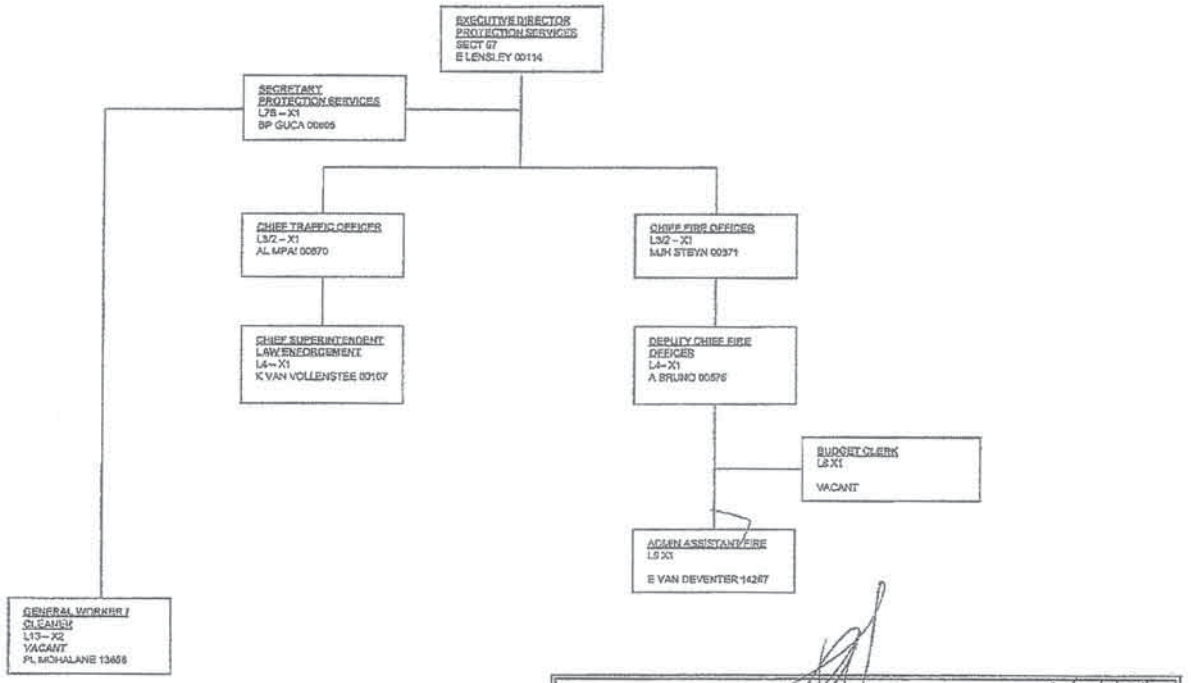
INTERNSHIP
CONTRACT
FROZEN

INTERNSHIP
CONTRACT
FROZEN

GENERAL WORKER
L13 X1
PL MOHALANE 13659

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

Organisational Structure – Protection Services
(Amended January 2015/2016)

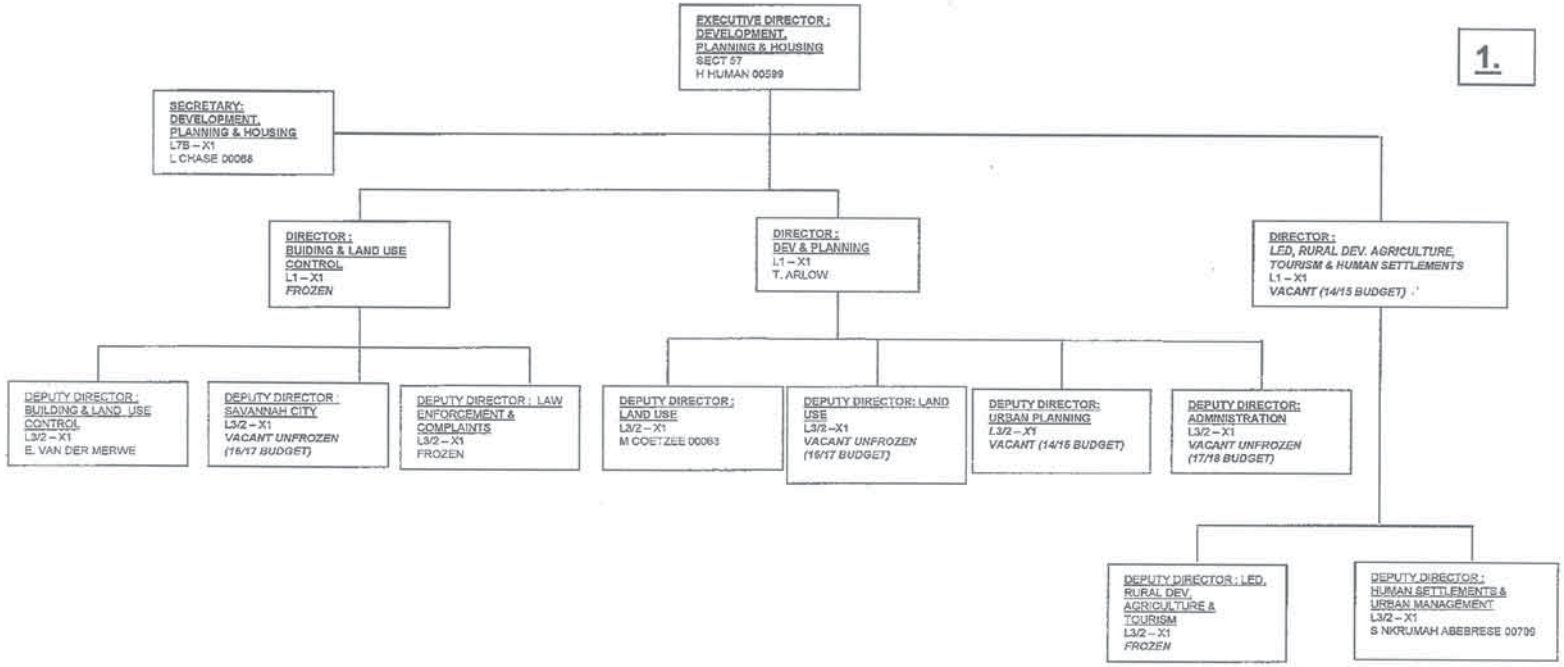


Checked by HR:	Date:	14/11/2014
Approved by Finance:	Date:	14/11/14
Approved by HOD:	Date:	14/11/14
Approved by MM:	Date:	19/11/2014.

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

Organisational Structure – Development, Planning & Housing

HIGH LEVEL (2015/2016)

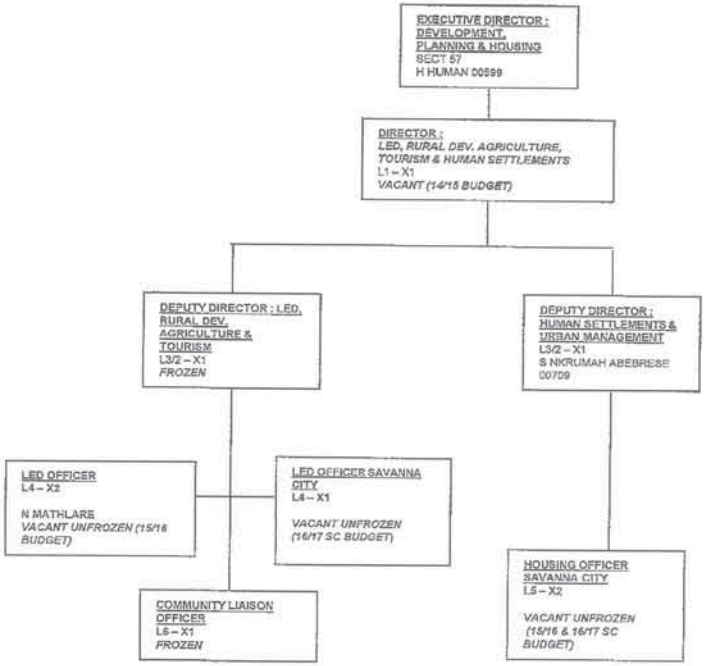


Checked by HR:	Date:	13/11/2014
Approved by Finance:	Date:	13/11/14
Approved by HOD:	Date:	13/11/14
Approved by MM:	Date:	19/11/2014

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

990
903

Organisational Structure – Development, Planning & Housing
LED, RURAL DEVELOPMENT & HUMAN SETTLEMENTS (2015/2016)



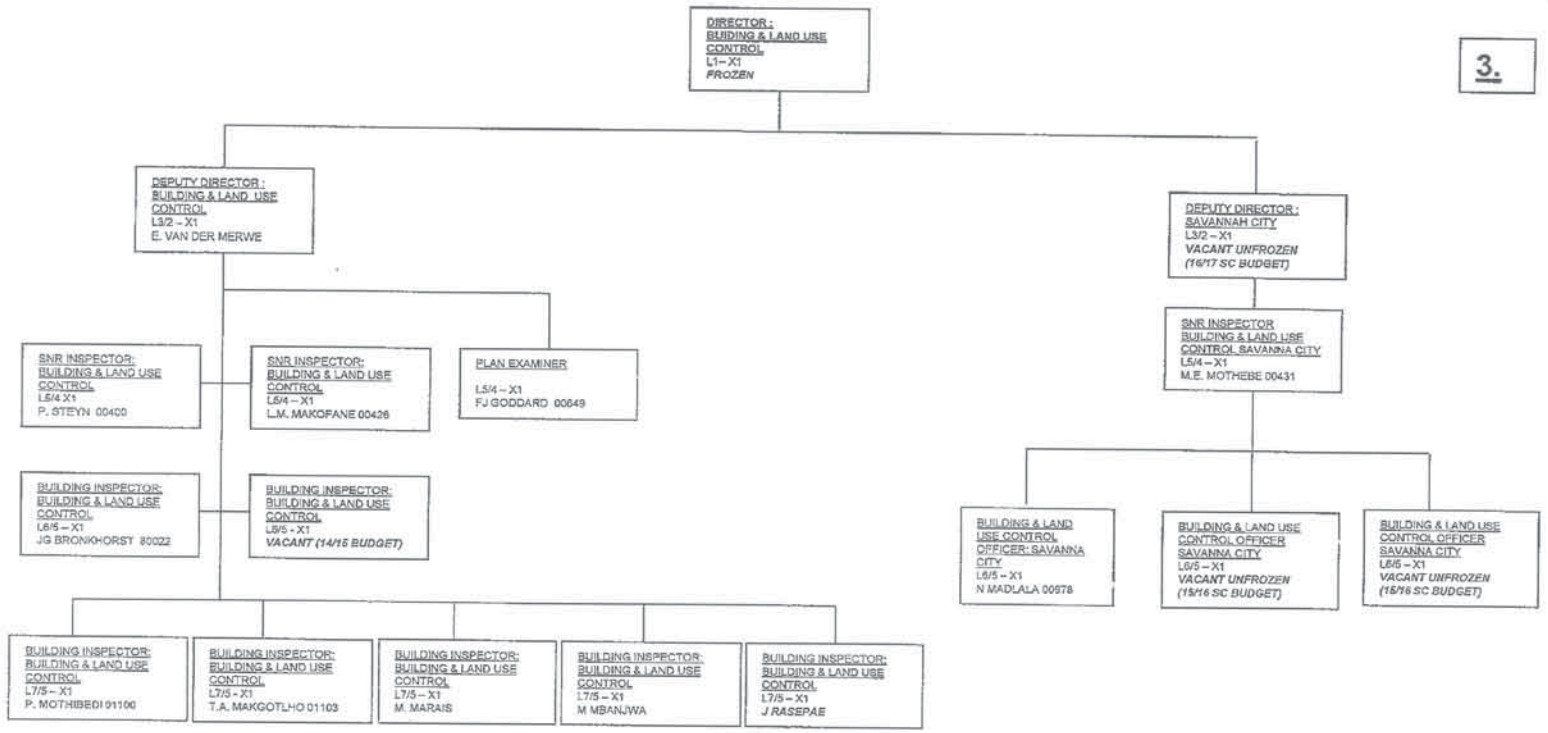
Checked by HR:	Date:	13/11/2014
Approved by Finance:	Date:	13/11/14
Approved by HOD:	Date:	13/11/14
Approved by MM:	Date:	19/11/2014

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

Organisational Structure – Development, Planning & Housing

BUILDING CONTROL (incl. SAVANNA CITY 2015/2016)

3.

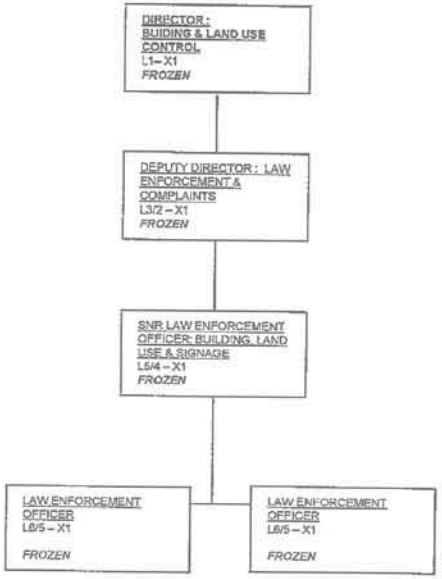


Checked by HR:	Date:	13/11/2014
Approved by Finance:	Date:	13/11/14
Approved by HOD:	Date:	13/11/14
Approved by MM:	Date:	19/11/2014

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

Organisational Structure – Development, Planning & Housing

BUILDING CONTROL LAW ENFORCEMENT (2015/2016)

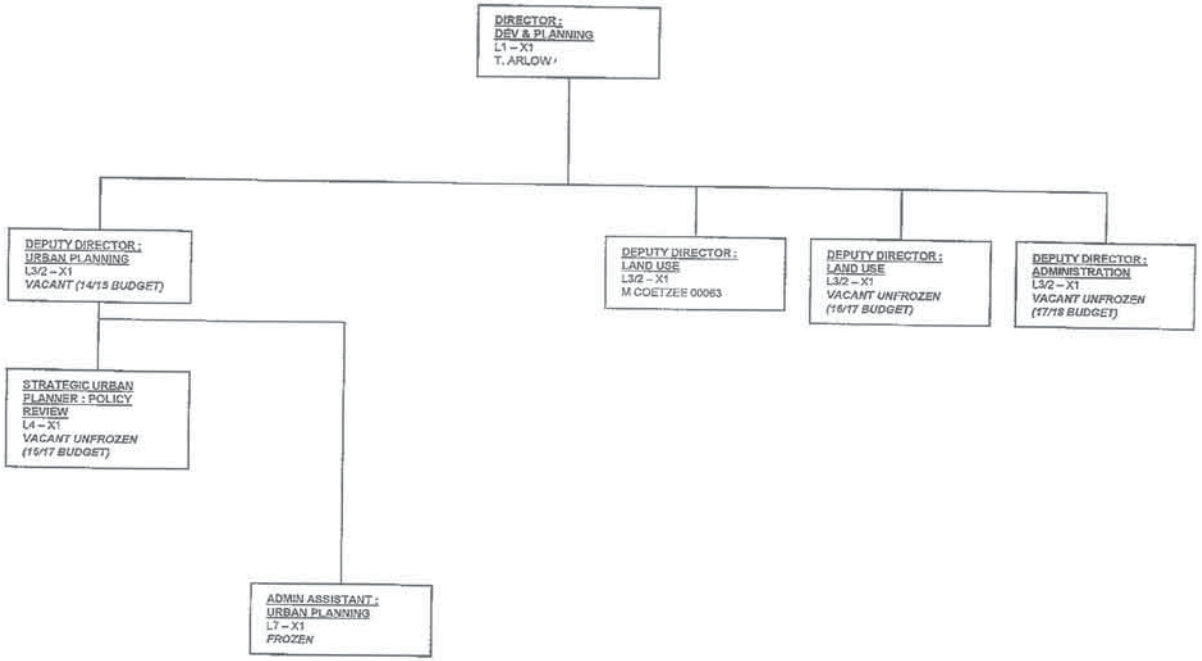


Checked by HR:		Date: 13/11/2014
Approved by Finance:		Date:
Approved by HOD:		Date: 13/11/14
Approved by MM:		Date: 19/11/2014

All posts frozen.

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

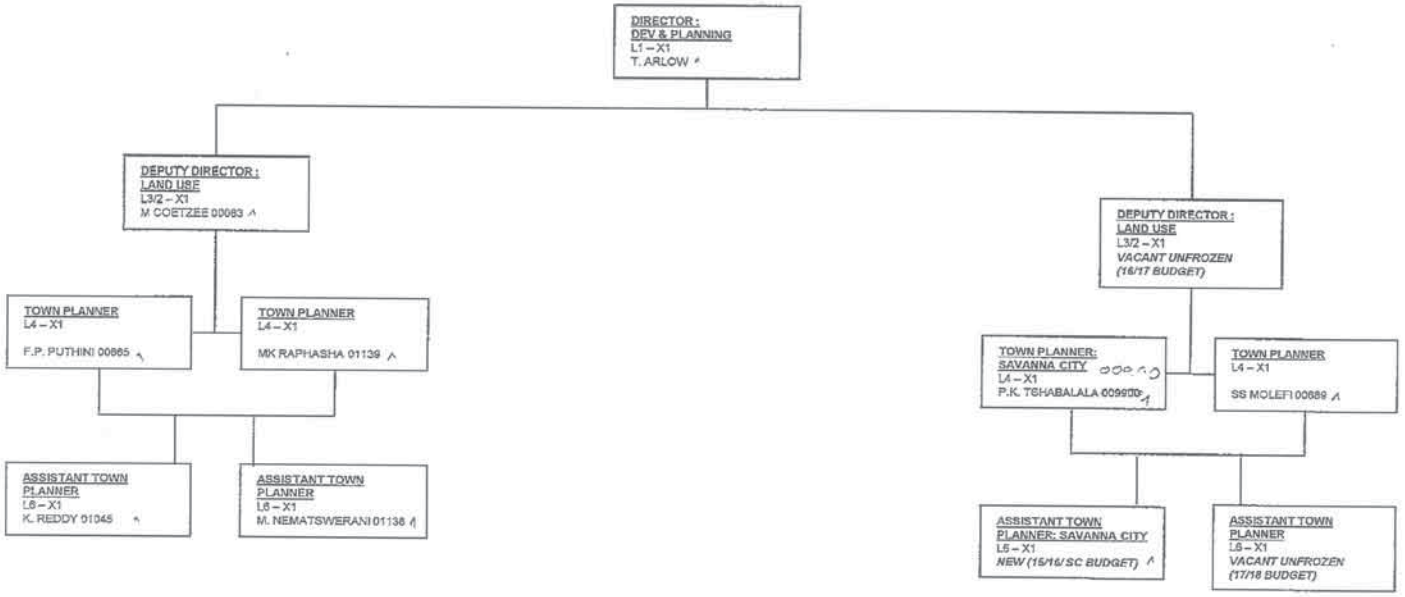
Organisational Structure – Development, Planning & Housing :
URBAN PLANNING & IDP (2015/2016)



Checked by HR:	Date:	13/11/2014
Approved by Finance:	Date:	13/11/14
Approved by HOD:	Date:	13/11/14
Approved by MM:	Date:	19/11/2014

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

Organisational Structure – Development, Planning & Housing :
LAND USE MANAGEMENT (2015/2016)



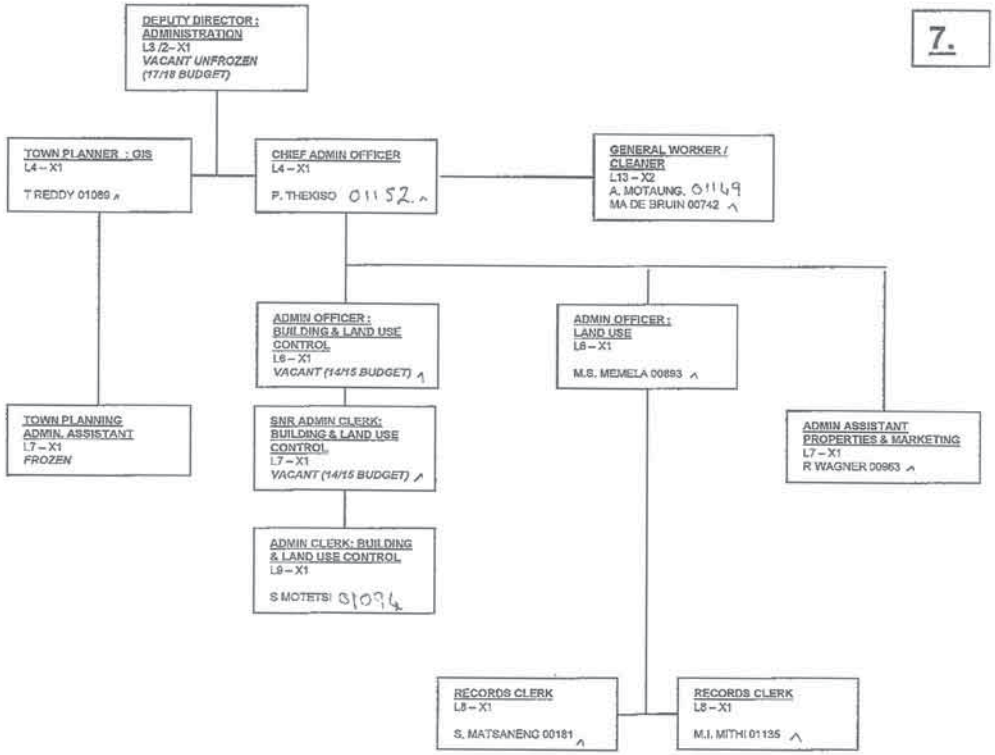
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Approved by Finance:		Date: 13/11/14
Approved by HOD:		Date: 13/11/14
Approved by MM:		Date: 19/11/2014

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

995
908

Organisational Structure – Development, Planning & Housing :

ADMINISTRATION(2015/2016)



Checked by HR: _____ Date: 13/11/2014

Approved by Finance: _____ Date: 13/11/14

Approved by HOD: _____ Date: 13/11/14

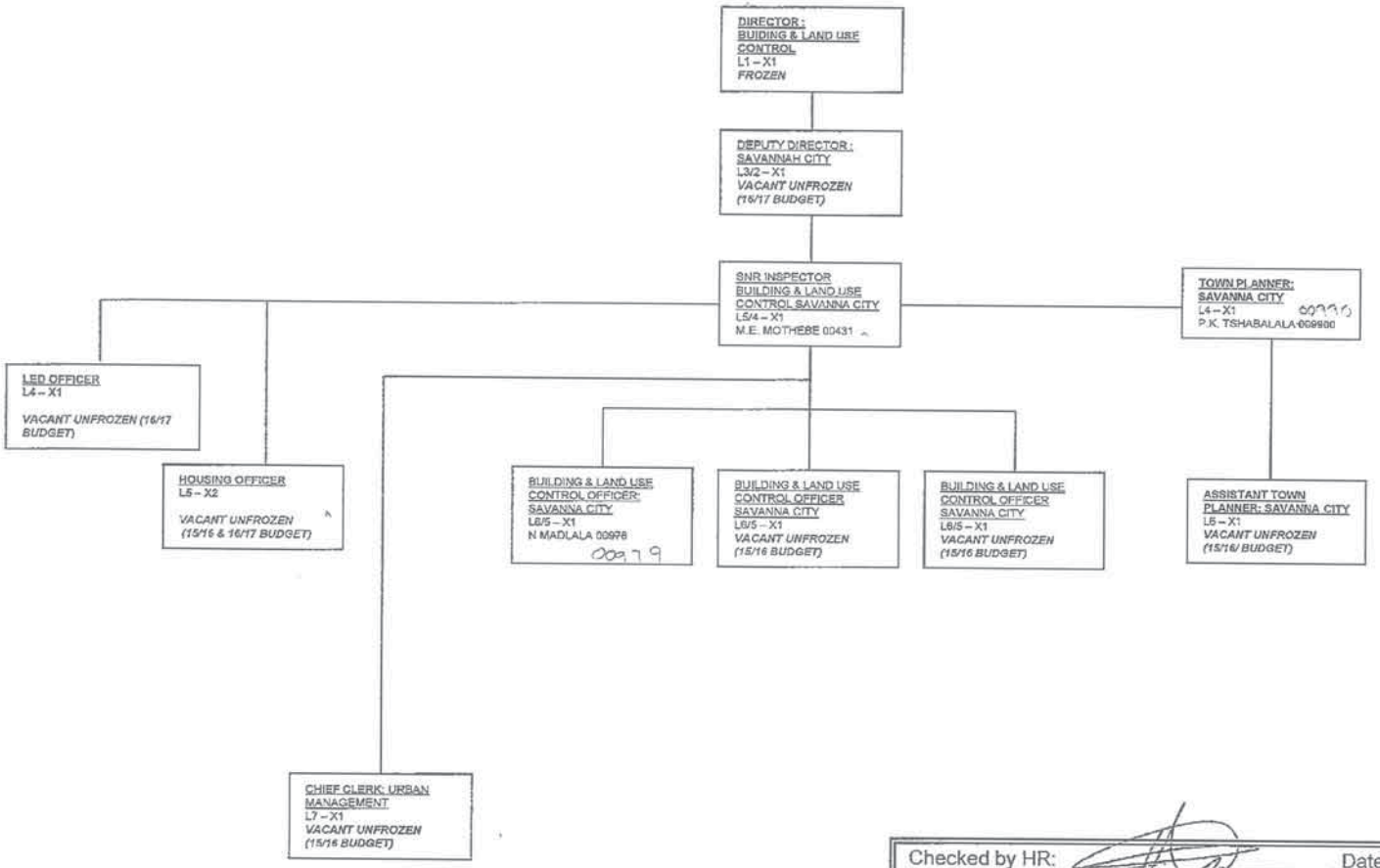
Approved by MM: _____ Date: 19/11/2014

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

Organisational Structure – Development, Planning & Housing

SAVANNA CITY (2015/2016)

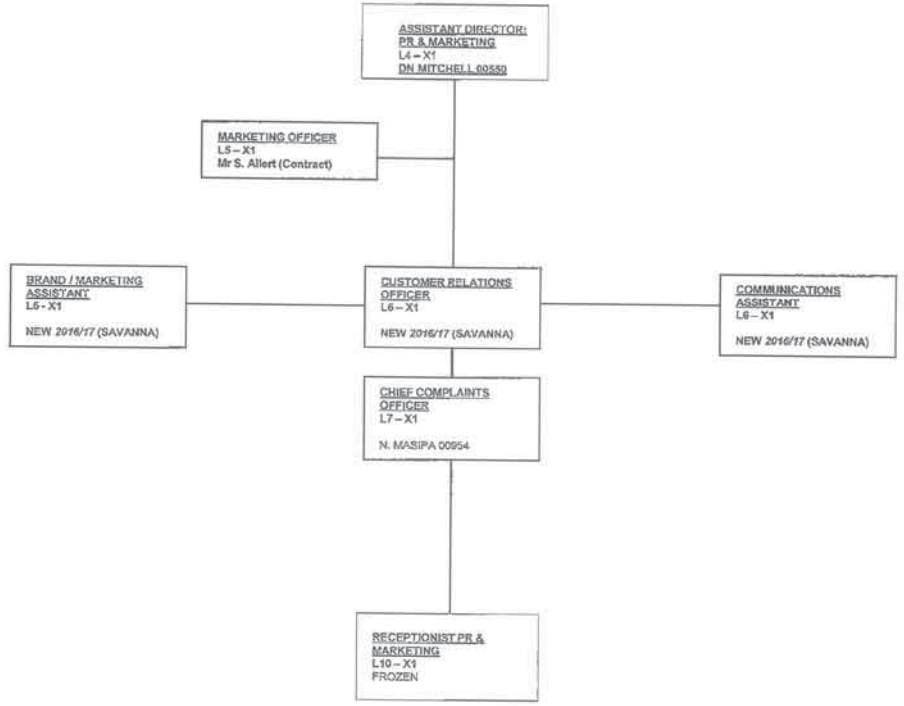
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Checked by HR:	Date:	13/11/2014
Approved by Finance:	Date:	13/11/14
Approved by HOD:	Date:	13/11/14
Approved by MM:	Date:	19/11/2014

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

ORGANISATIONAL STRUCTURE – CORPORATE SERVICES
(2015/2016) – PR & MARKETING



Checked by HR: _____ Date: 19/11/14

Approved by Finance: _____ Date: 18/11/14

Approved by HOD: _____ Date: 17/11/2014

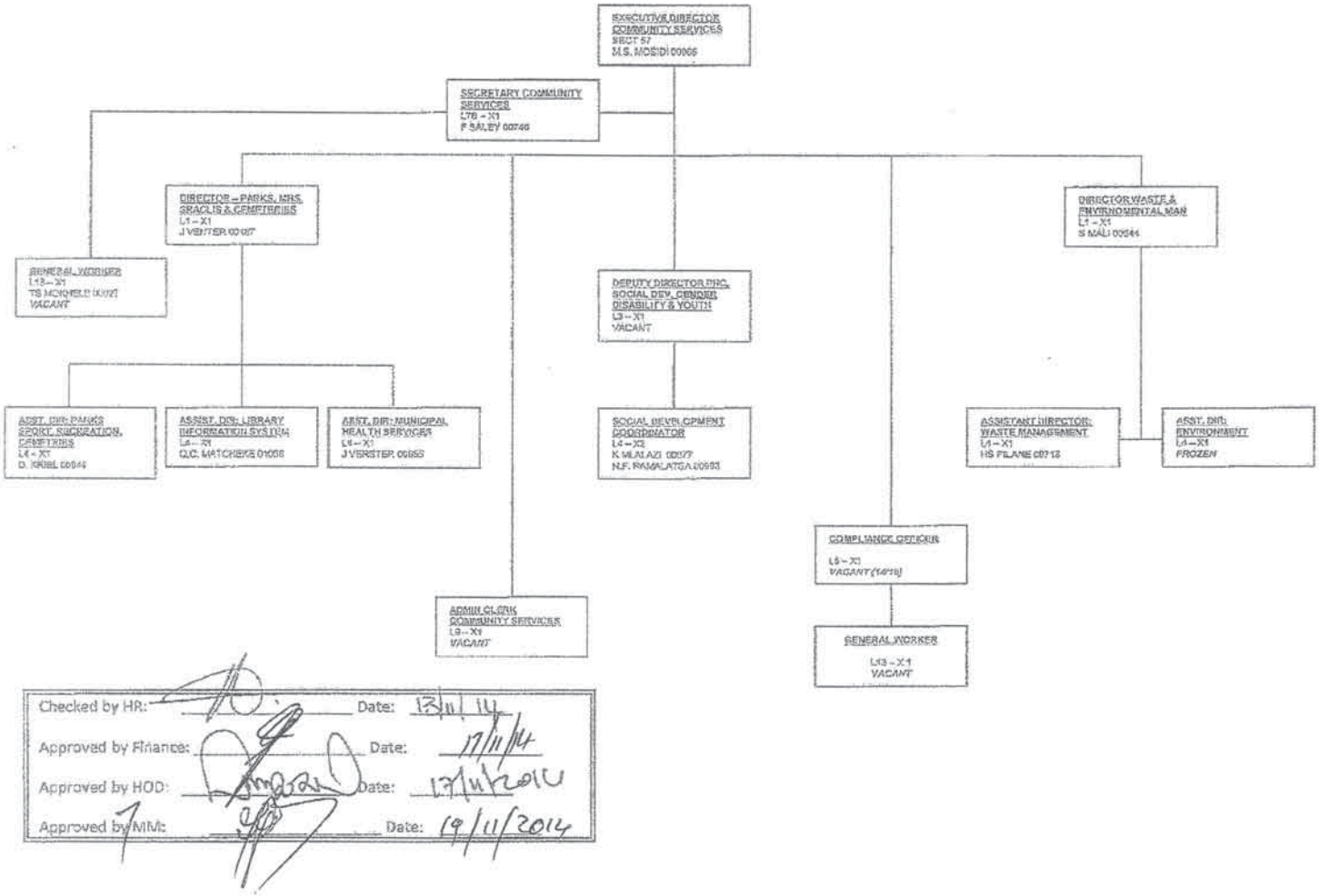
Approved by MM: _____ Date: 19/11/2014

Revised: 13/11/2014 – (3)

997
910

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

Organisational Structure – COMMUNITY SERVICES
2015/2016



Checked by HR: _____ Date: 13/11/14

Approved by Finance: _____ Date: 17/11/14

Approved by HOD: _____ Date: 17/11/2014

Approved by MM: _____ Date: 19/11/2014

998
911

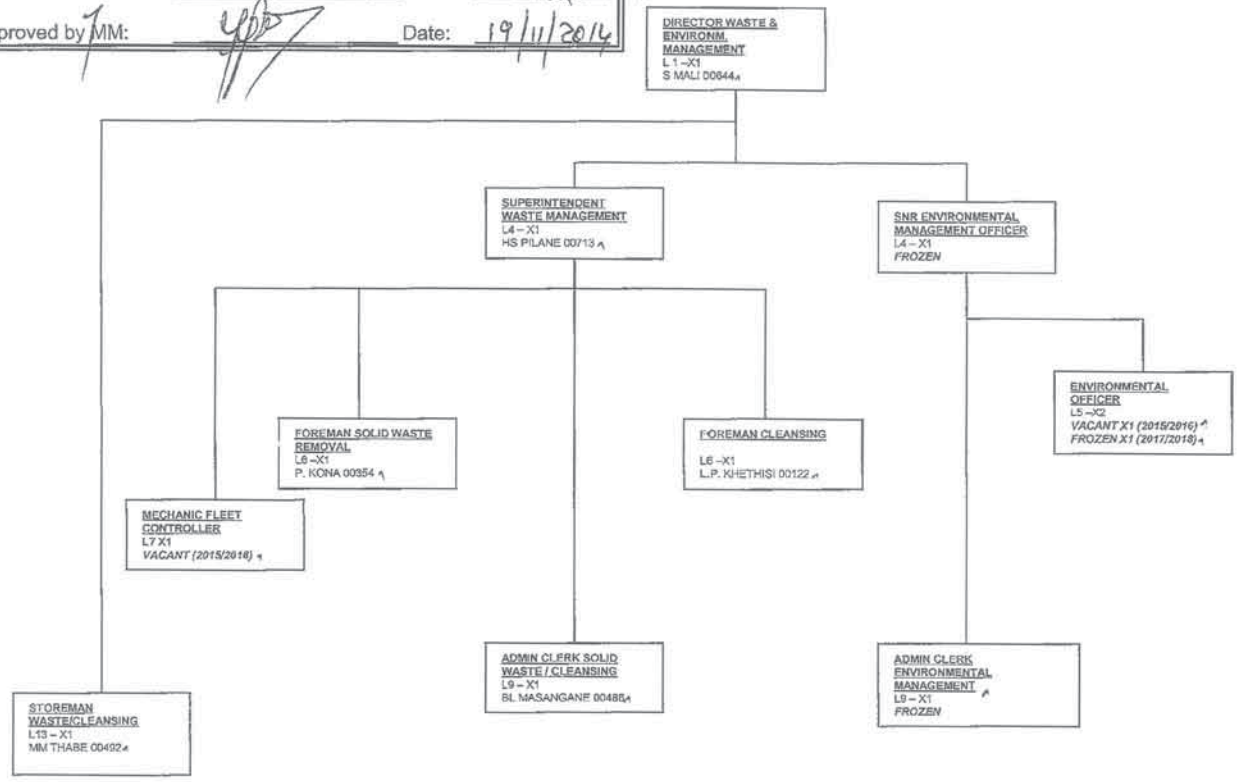
MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

Organisational Structure – COMMUNITY SERVICES

Cleansing & Waste Management

(2015/2016)

Checked by HR:	Date:	12/11/2014
Approved by Finance:	Date:	13/11/14
Approved by HOD:	Date:	12/11/2014
Approved by MM:	Date:	19/11/2014

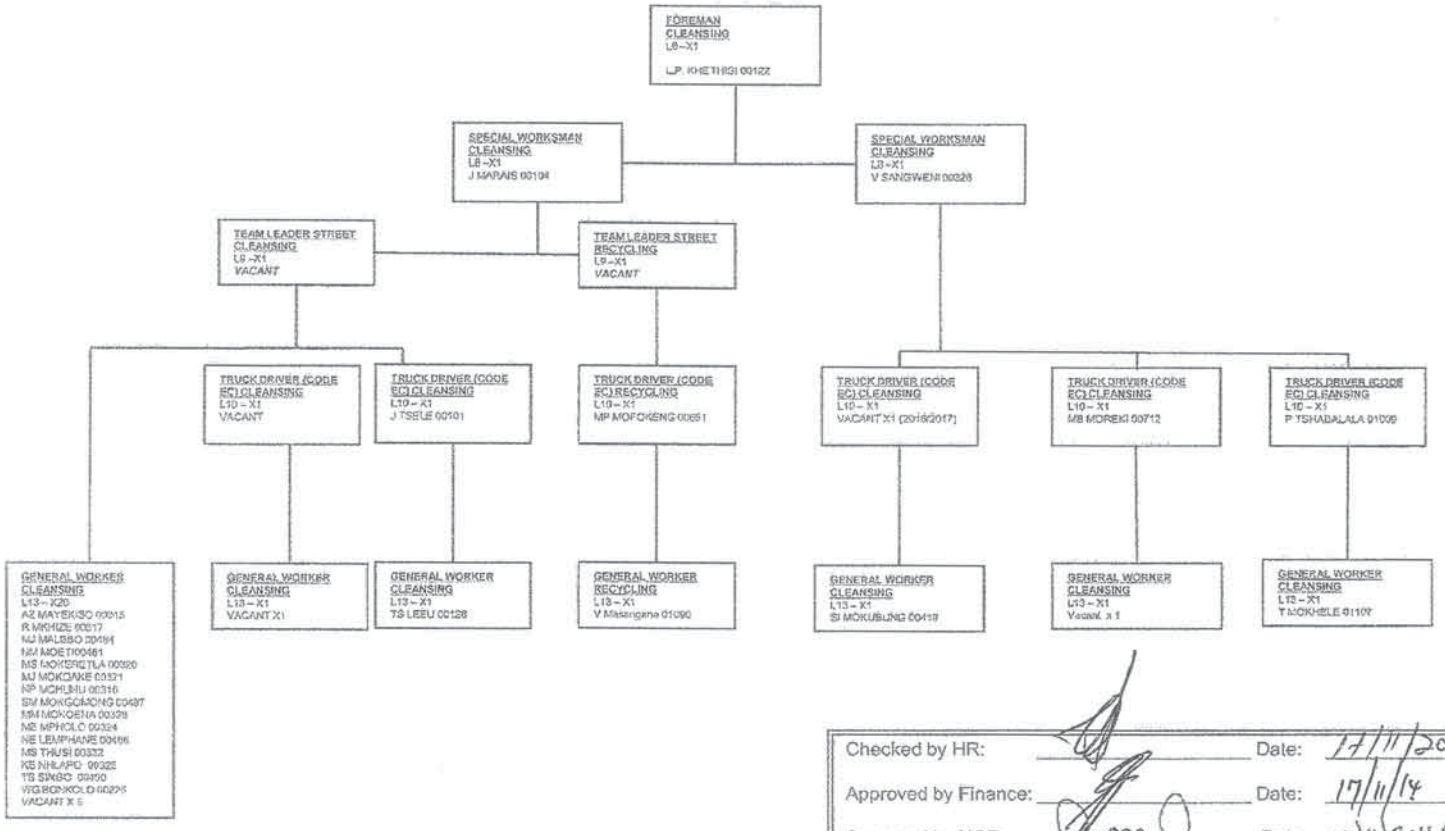


MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

1000
913

Organisational Structure – COMMUNITY SERVICES

Cleansing
(2015/2016)



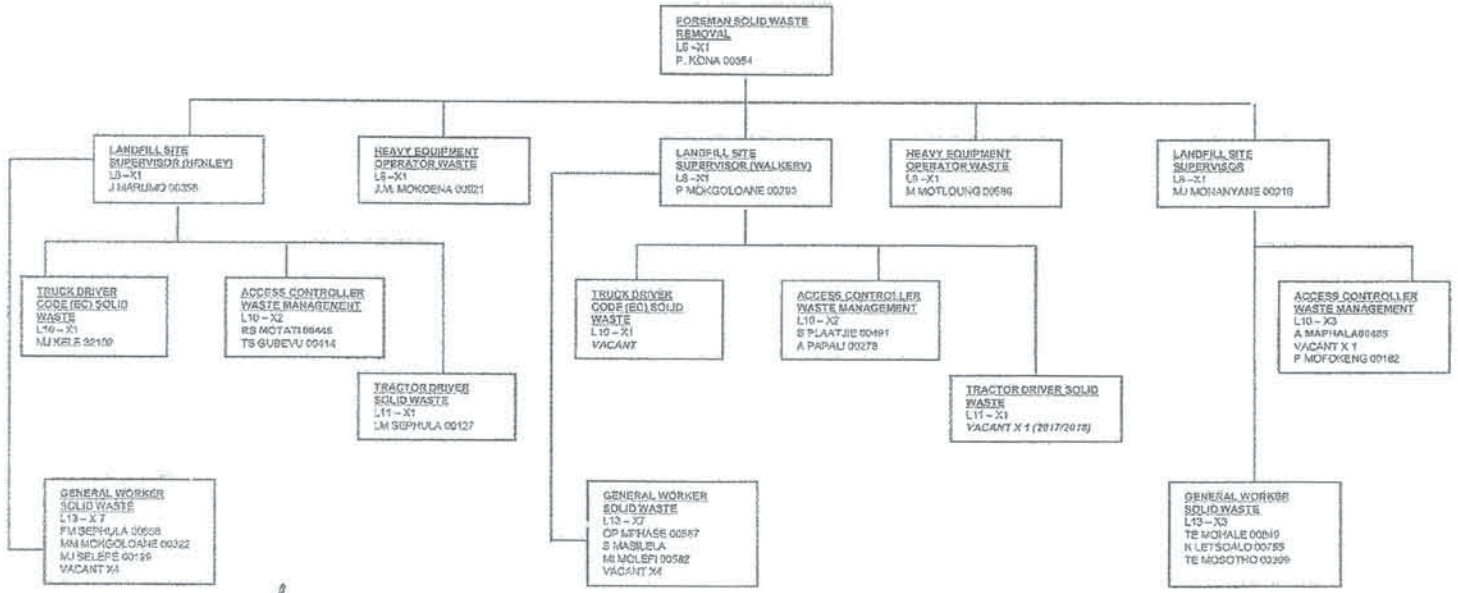
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Approved by Finance:		Date: 17/11/14
Approved by HOD:		Date: 18/11/2014
Approved by MM:		Date: 19/11/2014

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

Organisational Structure – COMMUNITY SERVICES

Waste Management

(2015/2016)

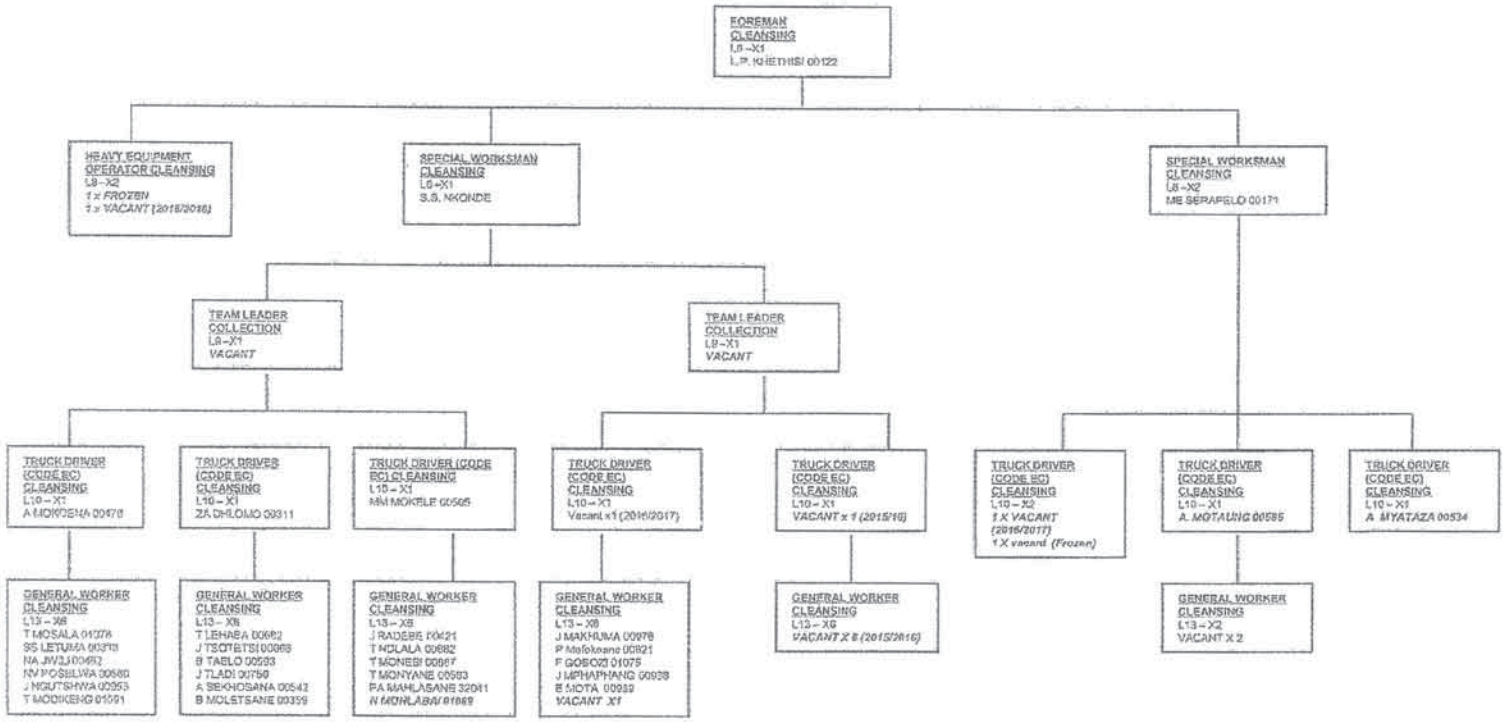


Checked by HR:		Date:	17/11/2014
Approved by Finance:		Date:	17/11/14
Approved by HOD:		Date:	10/11/2014
Approved by MM:		Date:	19/11/2014

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

Organisational Structure – COMMUNITY SERVICES

Cleansing
(2015/2016)



Checked by HR:		Date: 17/11/2014
Approved by Finance:		Date: 17/11/14
Approved by HOD:		Date: 18/11/2014
Approved by MM:		Date: 19/11/2014

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

Organisational Structure – COMMUNITY SERVICES

Cleansing & Waste Management

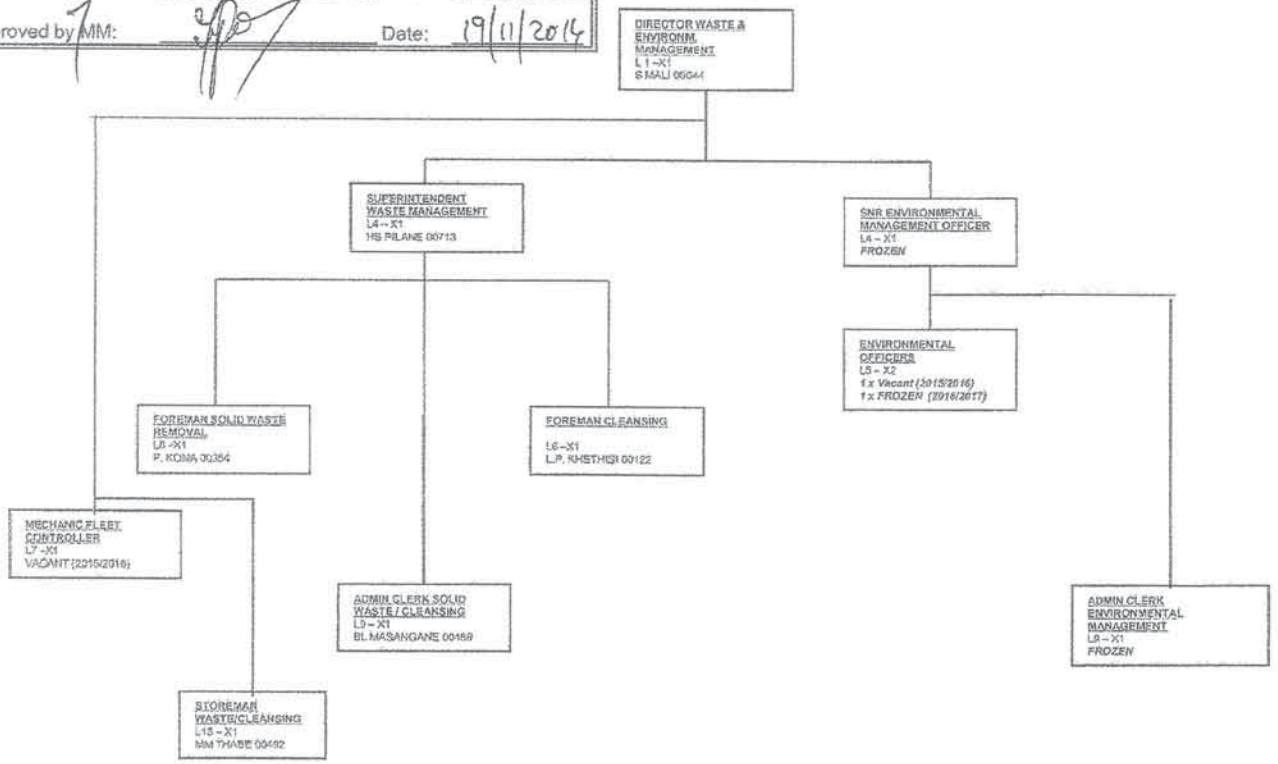
(2015/2016)

Checked by HR: _____ Date: 17/11/2014

Approved by Finance: _____ Date: 17/11/14

Approved by HOD: _____ Date: 18/11/2014

Approved by MM: _____ Date: 19/11/2014



MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

Organisational Structure – COMMUNITY SERVICES

Cleansing – Savanna City

(2015/2016)

TRUCK DRIVER (CODE EC) CLEANSING
L10 – X1
VACANT 1

GENERAL WORKER CLEANSING
L13 – X12
VACANT X 12 (2015/16) 1

Checked by HR:		Date: 2014/11/18
Approved by Finance:		Date: 13/11/14
Approved by HOD:		Date: 12/11/2014
Approved by MM:		Date: 19/11/2014

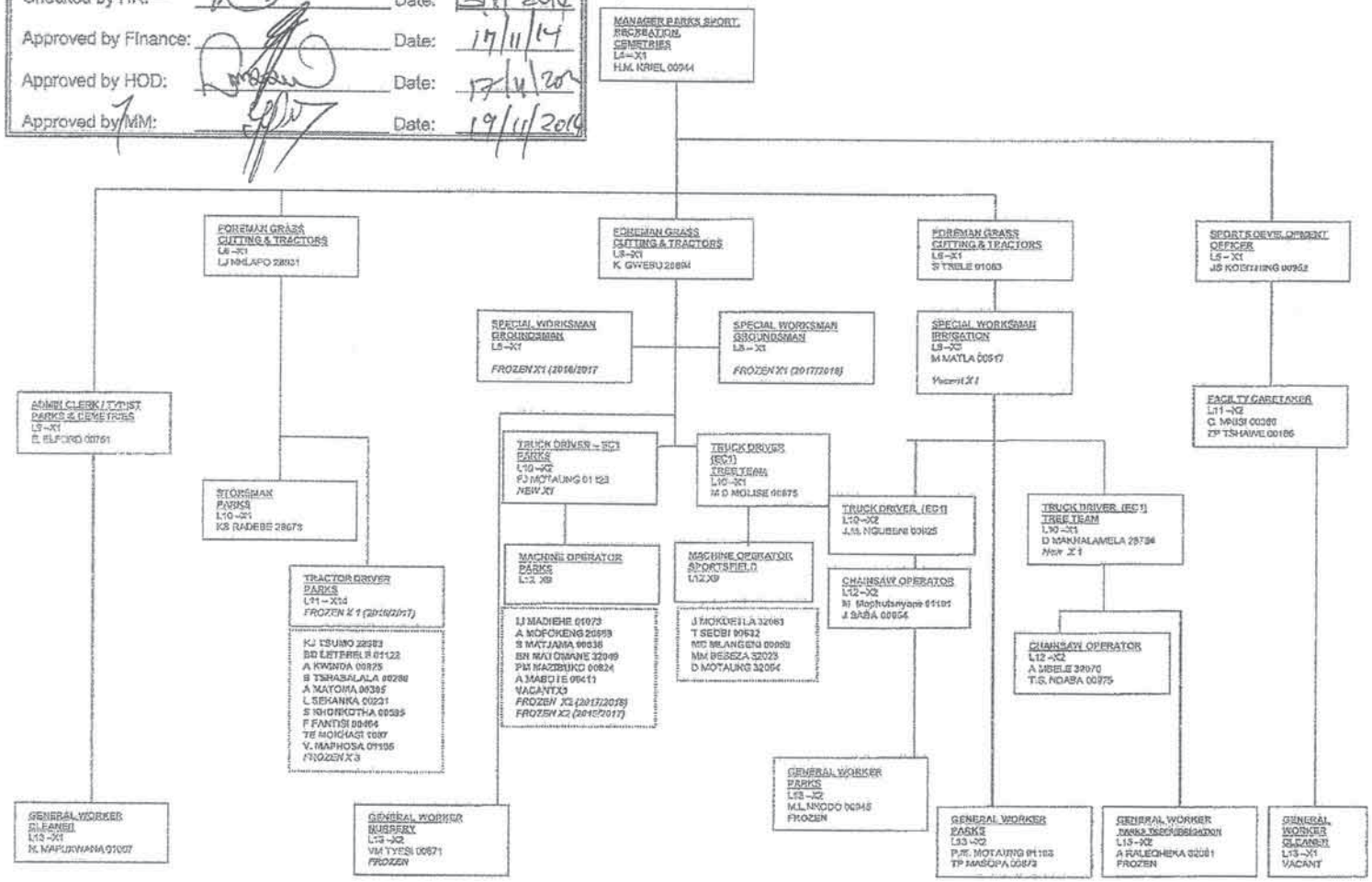
MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

Organisational Structure – COMMUNITY SERVICES

Parks & Cemeteries

(2015/2016)

Checked by HR: Date: 13/11/2014
Approved by Finance: Date: 17/11/14
Approved by HOD: Date: 17/11/2014
Approved by MM: Date: 19/11/2014



MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

Organisational Structure – COMMUNITY SERVICES
Parks & Cemeteries – Sub Section
Savannah City
(2015/2016)

MANAGER PARKS SPORT, RECREATION, CEMETRIES
L4 – X1
H.M. KRIEL 00944

FOREMAN Savannah City
L6 x 1
FROZEN X1 (2017/2018)

Special Worksman Savannah City
L8 x 1
VACANT (2015/2016)

TRUCK DRIVER (EC1) Savannah City
L10 x 2
VACANT X1 (2015/2016)
FROZEN X1(2016/2017)

TRACTOR DRIVER Savannah City
L11 – X3
VACANT X1 (2015/2016)
FROZEN X1 (2017/2018)
FROZEN X1 (2016/2017)

MACHINE OPERATOR Savannah City
L12 x 12
VACANT X4 (15/16)
FROZEN X4 (16/17)
FROZEN X4 (17/18)

CHAINSAW OPERATOR Savannah City
L12 x 5
VACANT X1(15/16)
FROZEN X2 (16/17)
FROZEN X2 (17/18)

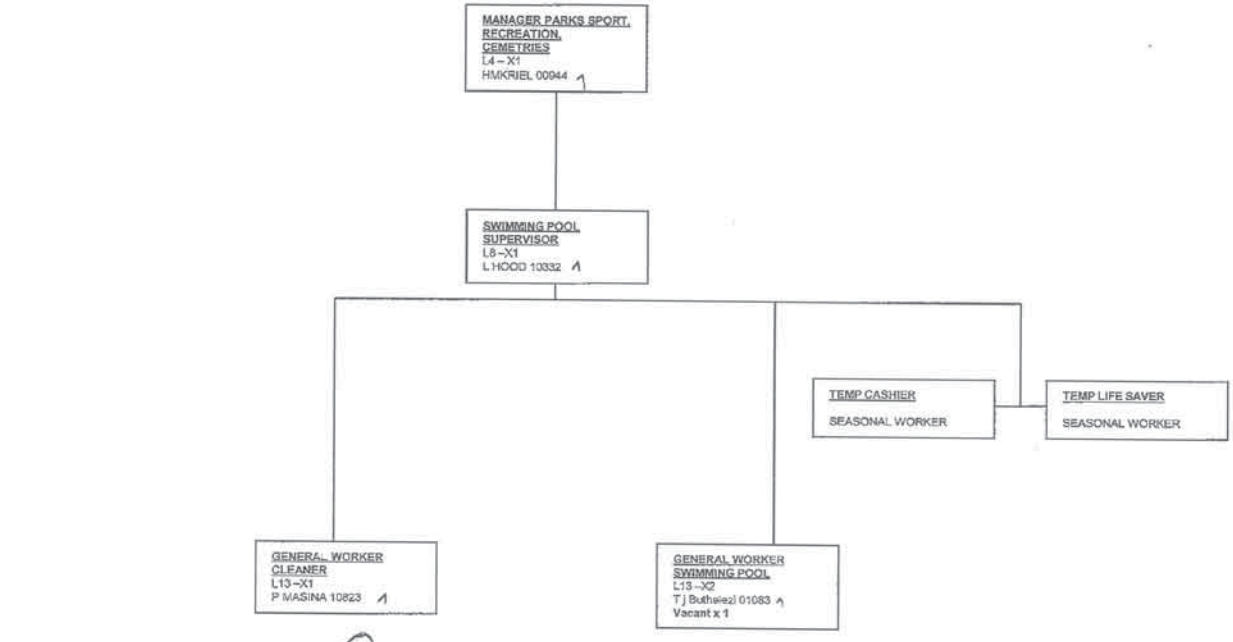
GENERAL WORKER Savannah City
L13 x 10
VACANT X2 (15/16)
FROZEN X4 (16/17)
FROZEN X4 (17/18)

Checked by HR:	Date:	2014/11/12
Approved by Finance:	Date:	13/11/14
Approved by HOD:	Date:	12/11/2014
Approved by MM:	Date:	19/11/2014

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

Organisational Structure – COMMUNITY SERVICES

Swimming pool
(2015/2016)



Checked by HR:		Date:	2014/11/18
Approved by Finance:		Date:	17/11/14
Approved by HOD:		Date:	
Approved by MM:		Date:	19/11/2014

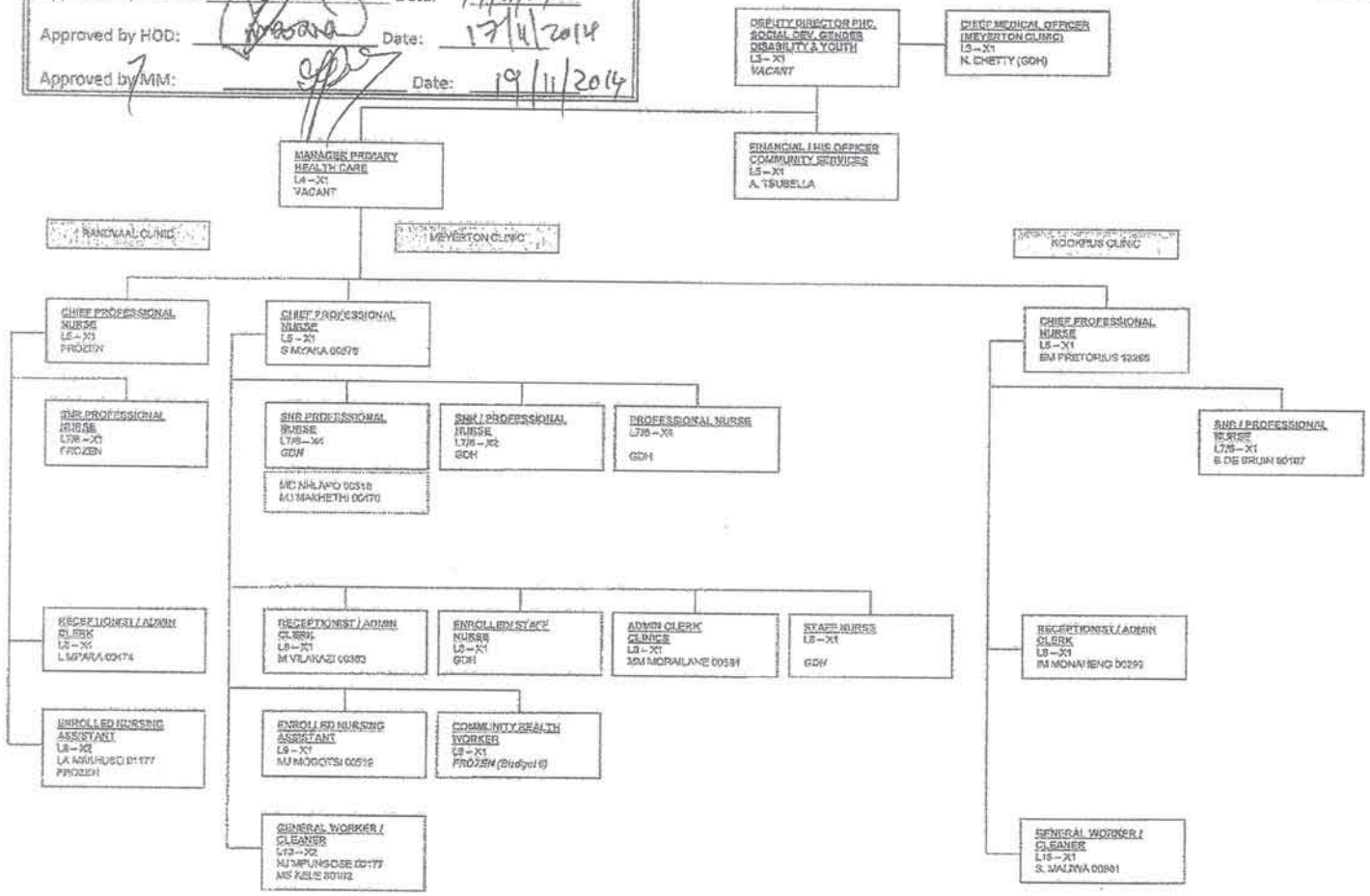
MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

1008
921

Organisational Structure – COMMUNITY SERVICES

Health (PROVINCIALISATION)
(2015/2016)

Checked by HR: Date: 13/11/2014
Approved by Finance: Date: 17/11/14
Approved by HOD: Date: 17/11/2014
Approved by MM: Date: 19/11/2014

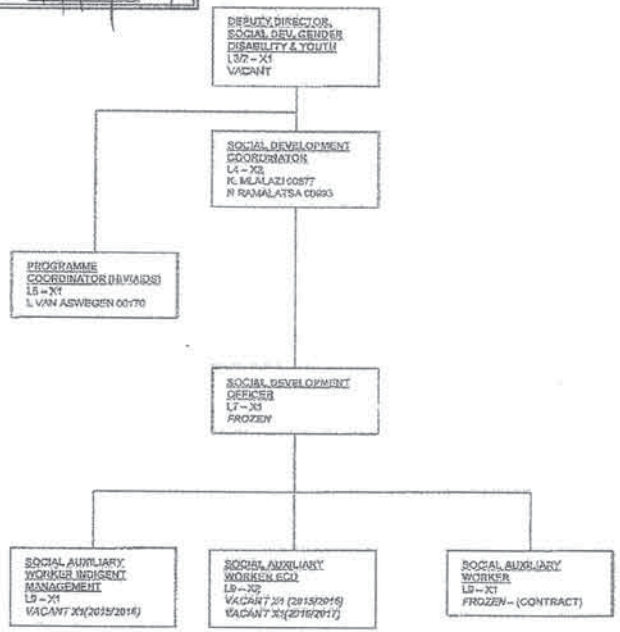


MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

Checked by HR: Date: 14/11/2014
Approved by Finance: Date: 17/11/14
Approved by HOD: Date: 17/11/2014
Approved by MM: Date: 19/11/2014

Organisational Structure – COMMUNITY SERVICES

Social Development
(2015/2016)

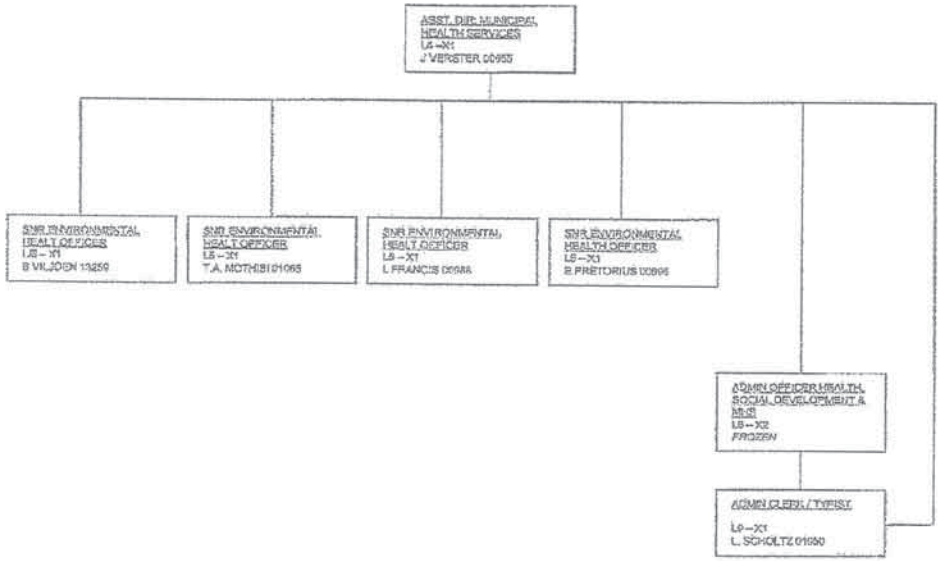


MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

Organisational Structure – COMMUNITY SERVICES

Environmental Health Management

(2015/2016)



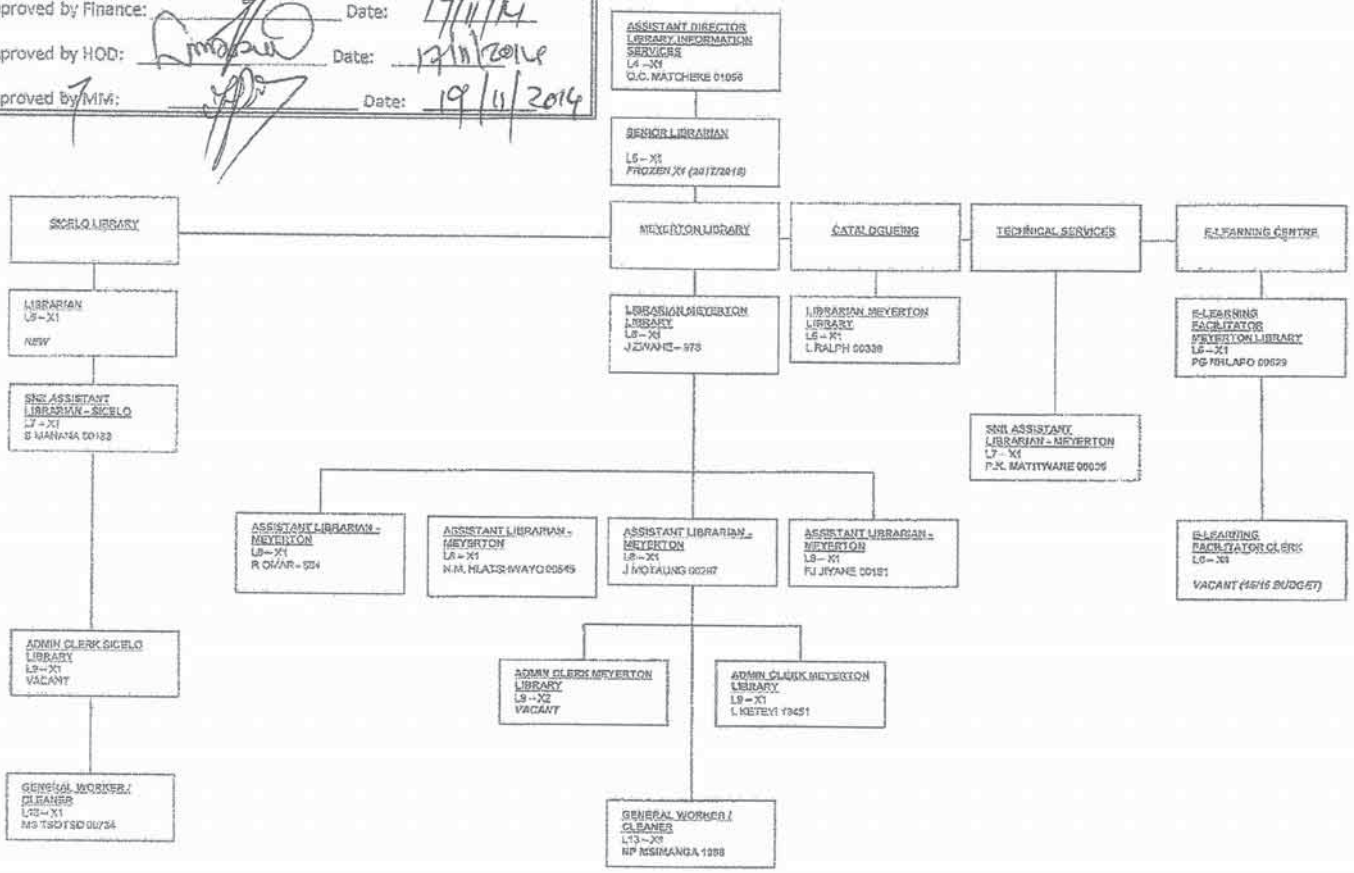
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Approved by HOD:		Date:	17/11/2014
Approved by MM:		Date:	19/11/2014

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

Organisational Structure – COMMUNITY SERVICES

Libraries
(2015/2016)

Checked by HR: Date: 13/11/14
Approved by Finance: Date: 17/11/14
Approved by HOD: Date: 17/11/2014
Approved by MM: Date: 19/11/2014



1011
924

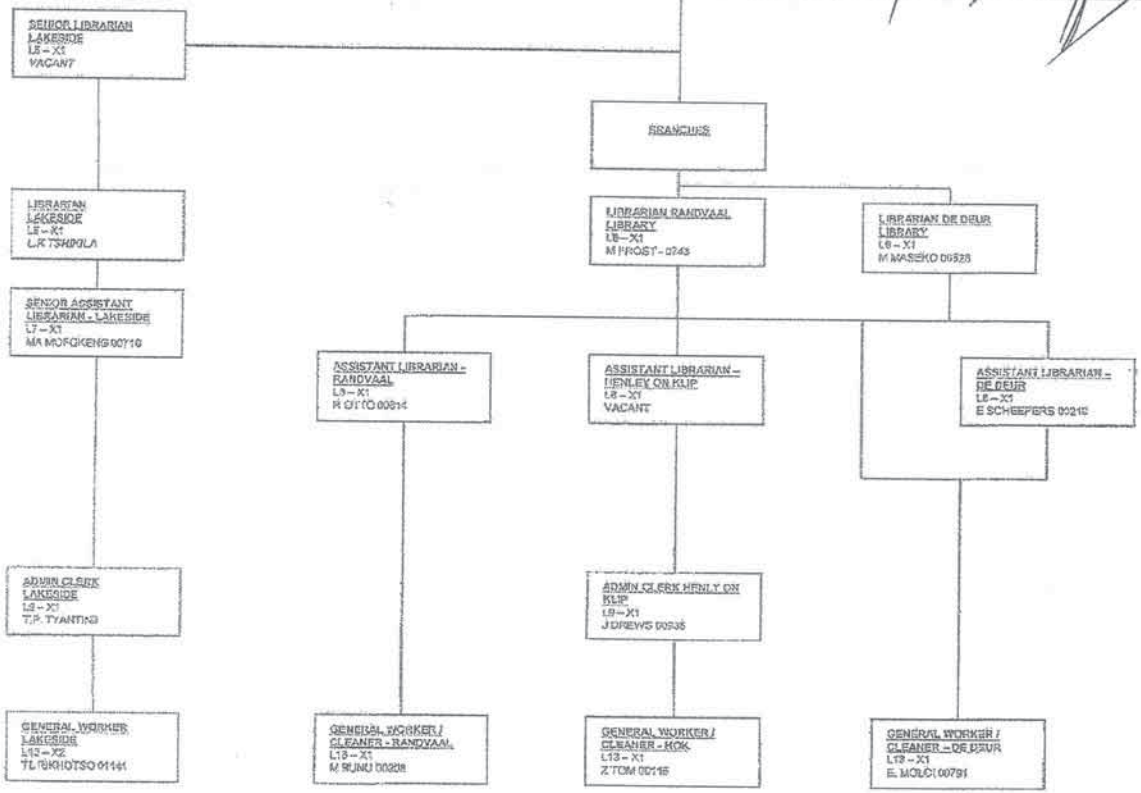
MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

Organisational Structure – COMMUNITY SERVICES

Libraries – Branches

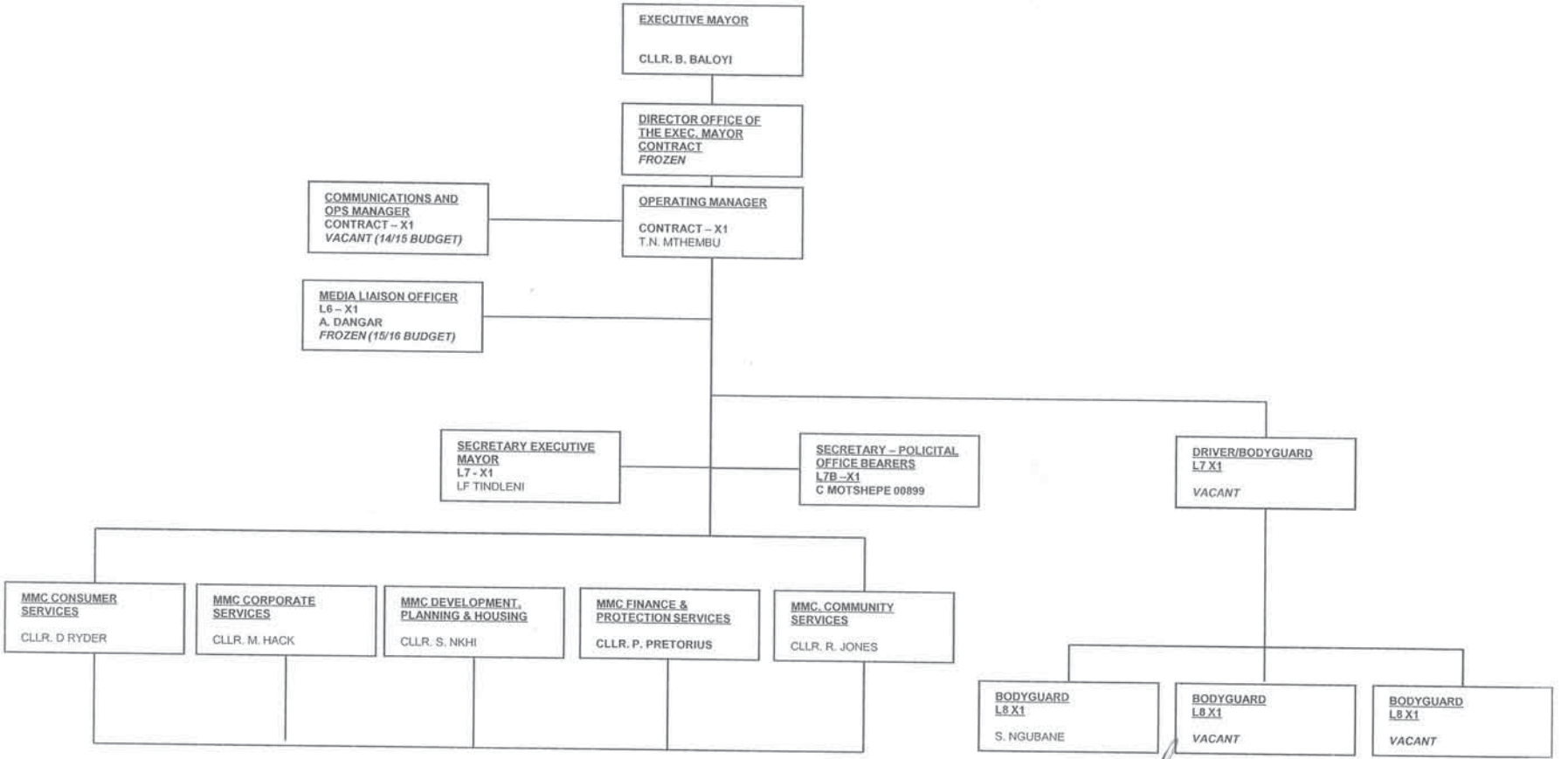
(2015/2016)

Checked by HR: Date: 3/11/14
Approved by Finance: Date: 17/11/14
Approved by HOD: Date: 17/11/2014
Approved by MM: Date: 19/11/2014



MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

ORGANISATIONAL STRUCTURE – CORPORATE SERVICES
(2015/2016) – OFFICE OF THE EXECUTIVE MAYOR



Checked by HR: _____ Date: 13/03/2015

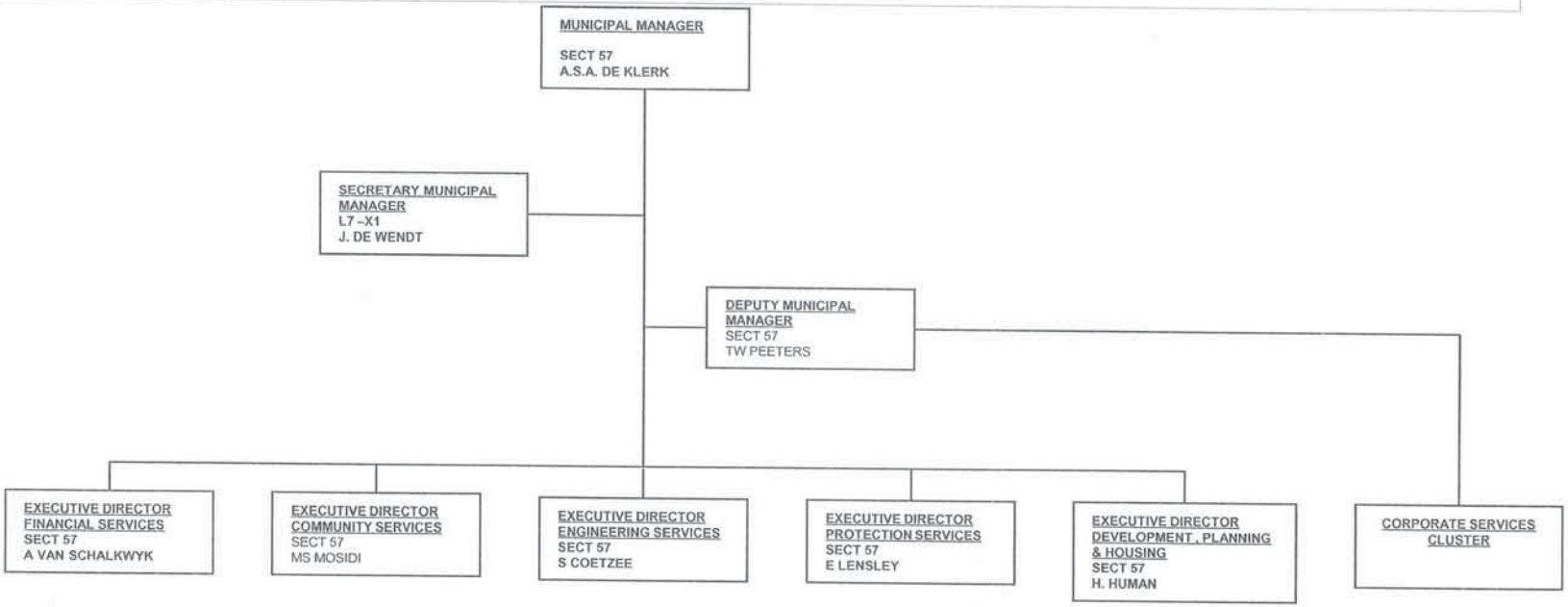
Approved by Finance: _____ Date: 13/3/2015

Approved by HOD: _____ Date: 13/03/2015

Approved by MM: _____ Date: 17/3/2015

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

ORGANISATIONAL STRUCTURE – OFFICE OF THE MM (2015/2016)



1014
927

Checked by HR: _____ Date: 13/03/2015

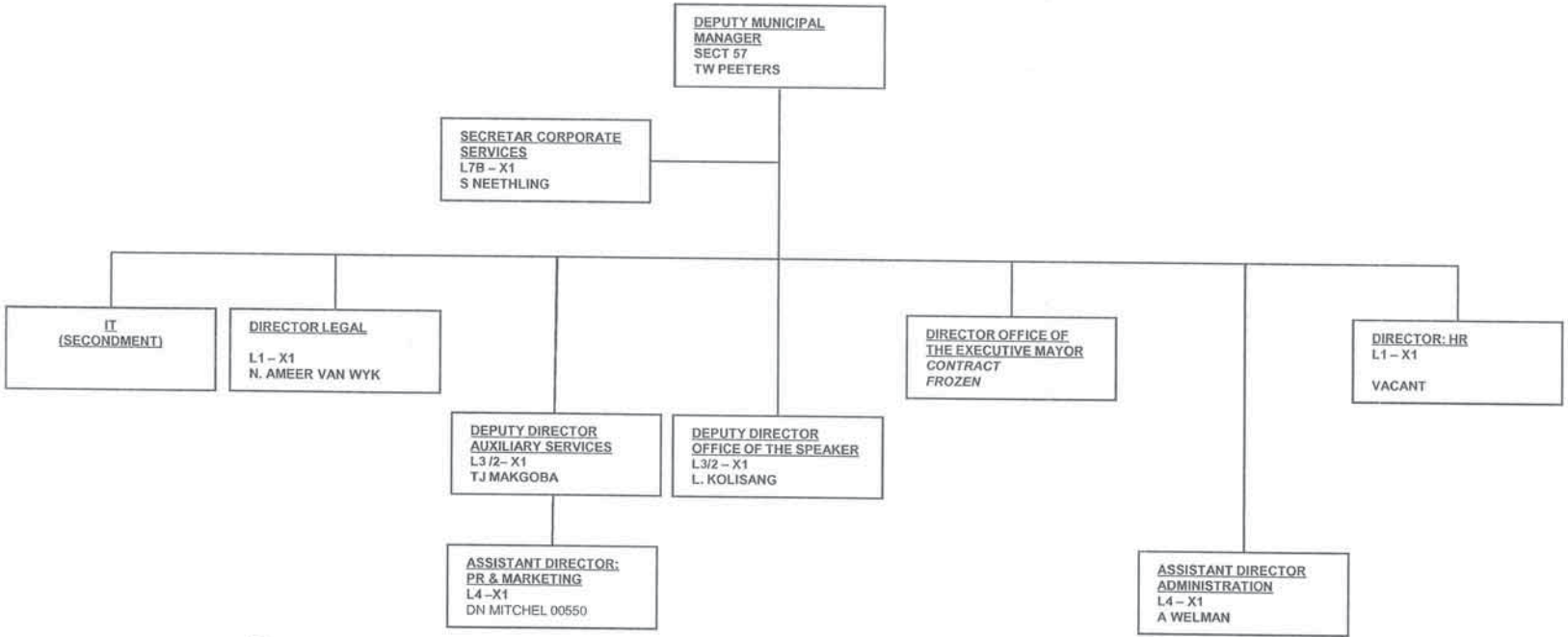
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Approved by HOD: _____ Date: 13/03/2015

Approved by MM: _____ Date: 17/3/2015

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

ORGANISATIONAL STRUCTURE – CORPORATE SERVICES
(2015/2016)



Checked by HR: _____ Date: 13/03/2015

Approved by Finance: _____ Date: 17/3/2015

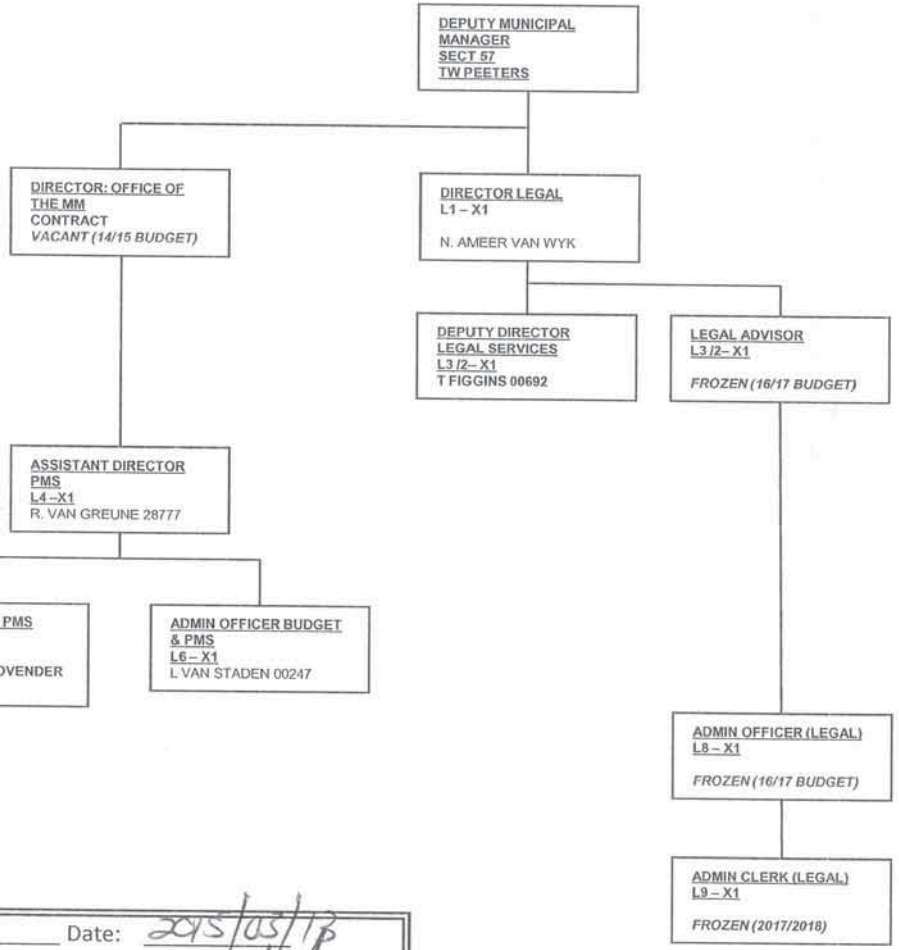
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Approved by MM: _____ Date: 17/3/2015

1015
928

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

ORGANISATIONAL STRUCTURE – CORPORATE SERVICES
(2015/2016) – LEGAL, PMS, BUDGET



Checked by HR: _____ Date: 2015/05/13

Approved by Finance: _____ Date: 17/3/2015

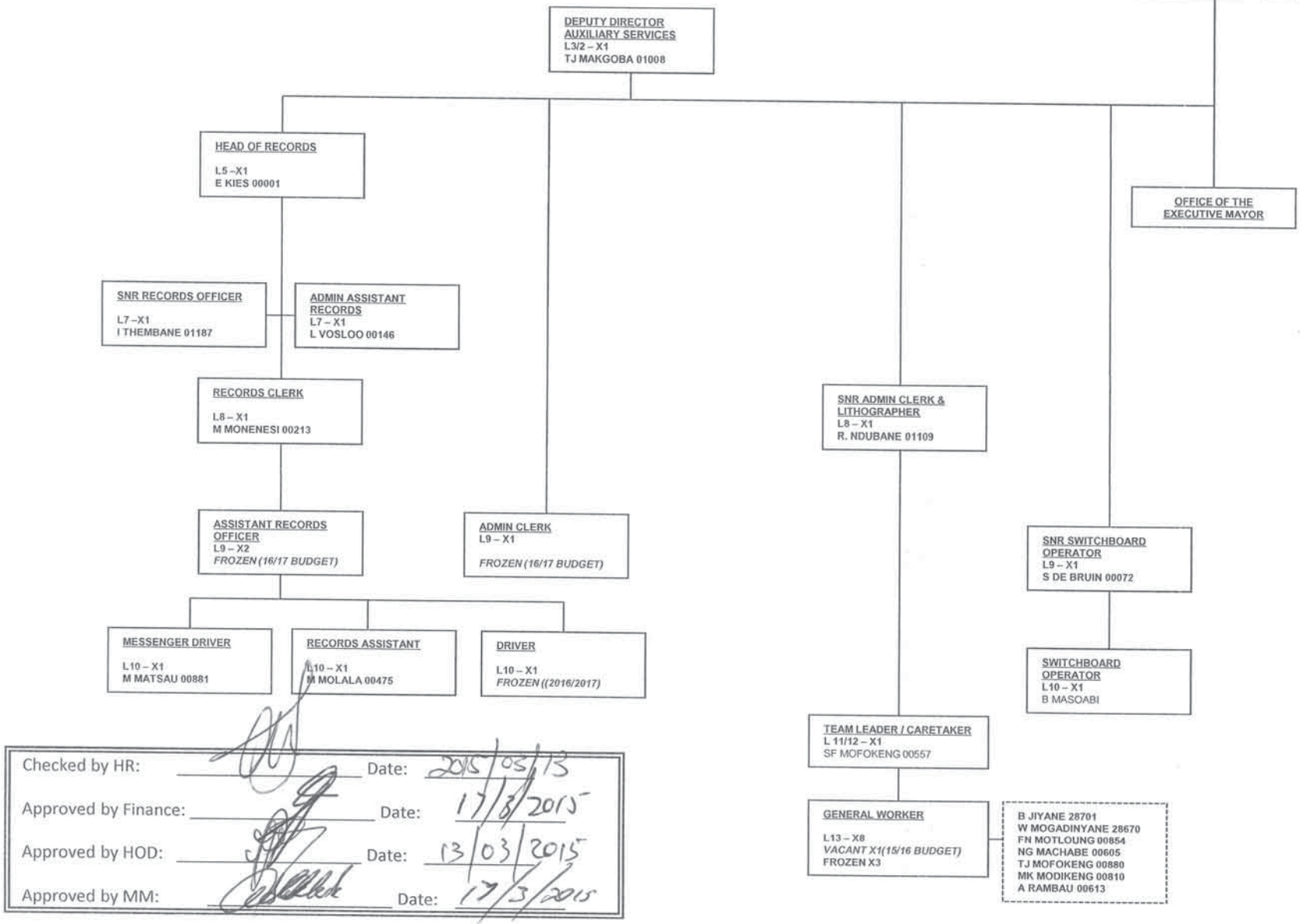
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Approved by MM: _____ Date: 17/3/2015

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

1017
930

ORGANISATIONAL STRUCTURE – CORPORATE SERVICES
(2015/2016)



Checked by HR: _____ Date: 2015/03/13

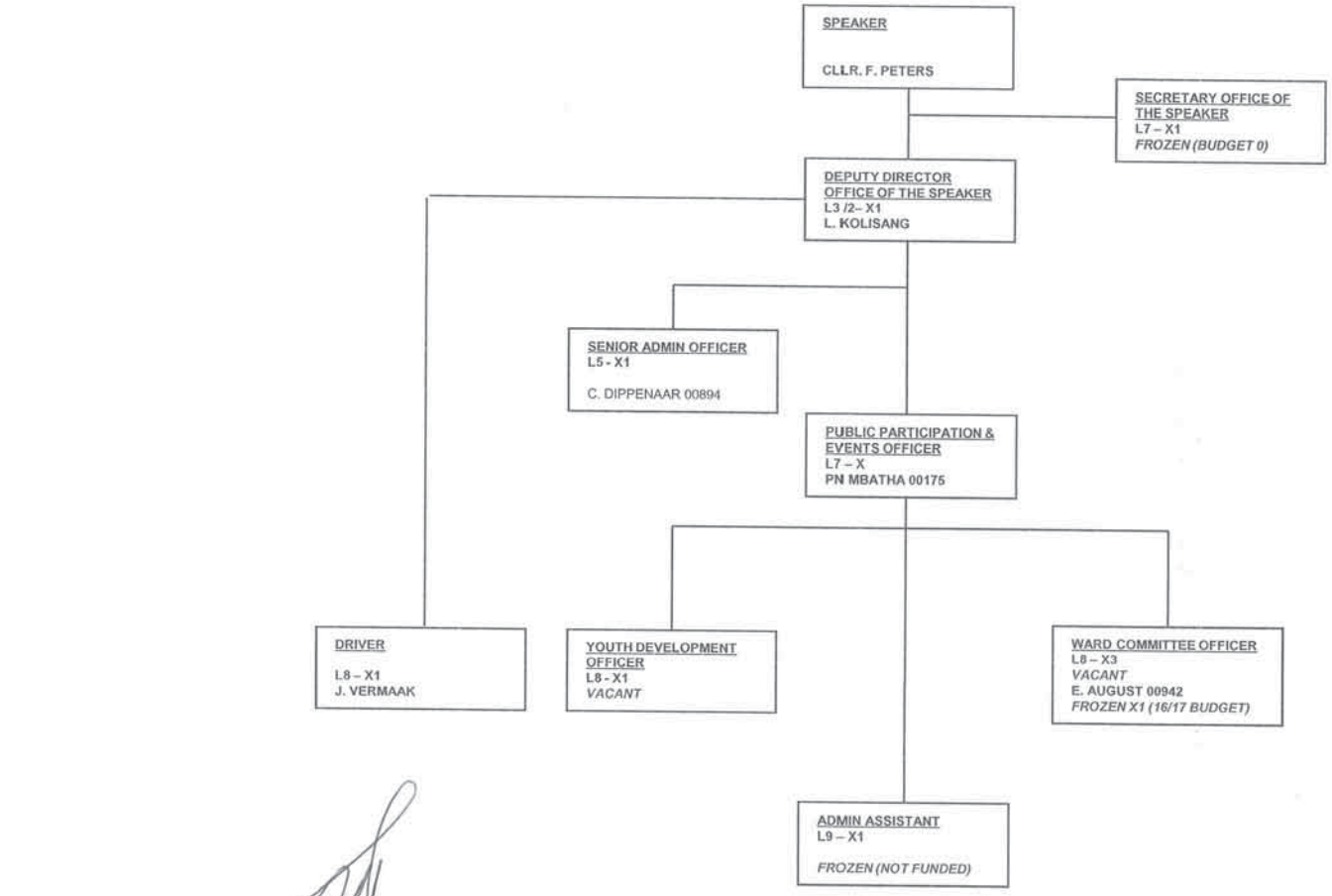
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Approved by HOD: _____ Date: 13/03/2015

Approved by MM: _____ Date: 17/3/2015

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

ORGANISATIONAL STRUCTURE – CORPORATE SERVICES
(2015/2016) – OFFICE OF THE SPEAKER



Checked by HR: _____ Date: 2015/03/13

Approved by Finance: _____ Date: 17/3/2015

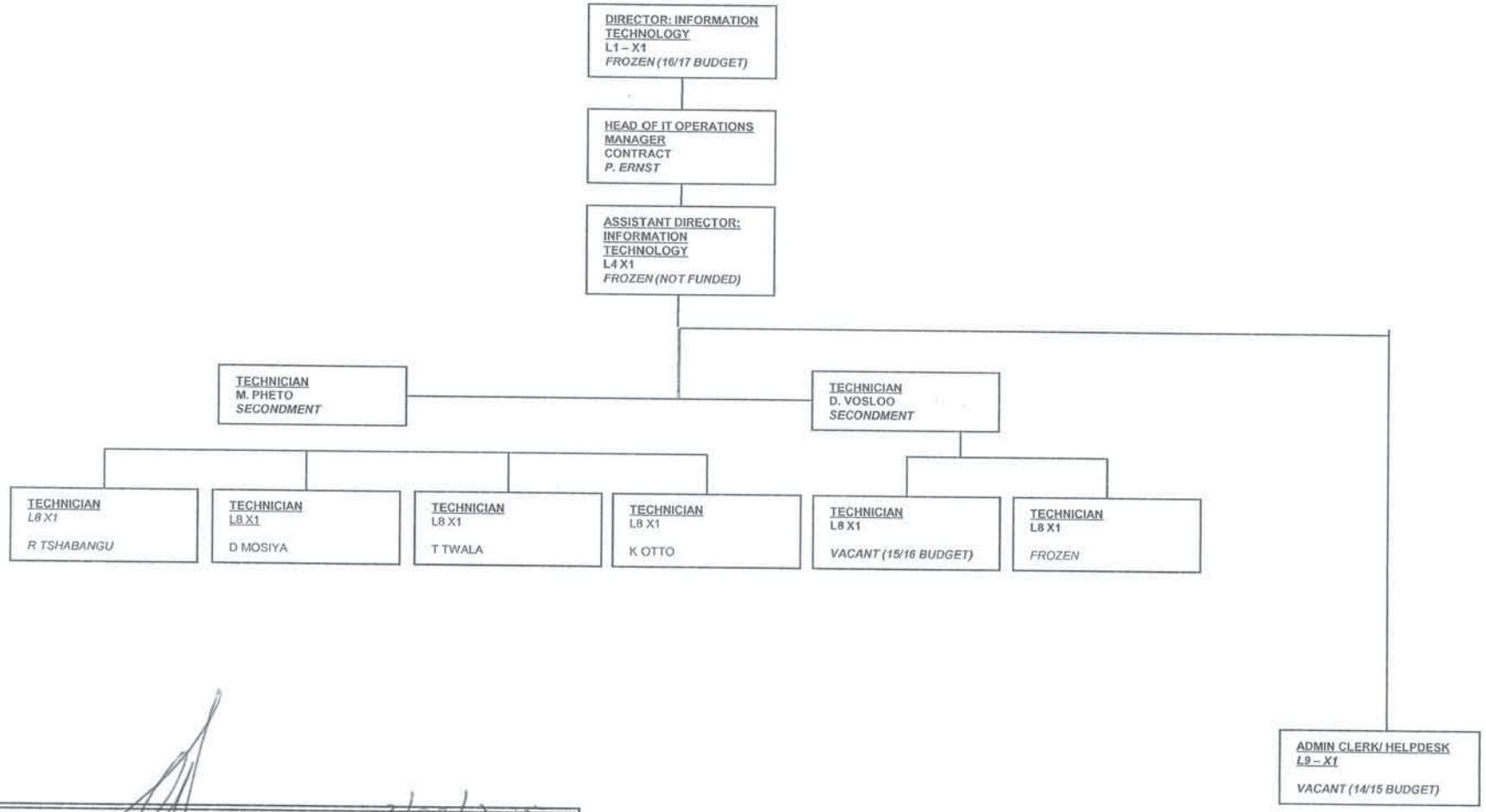
Approved by HOD: _____ Date: 13/03/2015

Approved by MM: _____ Date: 17/3/2015

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

1019
932

ORGANISATIONAL STRUCTURE – CORPORATE SERVICES
(2015/2016) – INFORMATION TECHNOLOGY



Checked by HR: _____ Date: 13/03/2015

Approved by Finance: _____ Date: 17/3/2015

Approved by HOD: _____ Date: 13/03/2015

Approved by MM: _____ Date: 14/3/2015

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

Organisational Structure – Corporate Services: HR

(2015/2016)

Checked by HR: _____ Date: 13/03/2015

Approved by Finance: _____ Date: 17/3/2015

Approved by HOD: _____ Date: 13/03/2015

Approved by MM: _____ Date: 17/3/2015

DEPUTY MUNICIPAL MANAGER
SECT 57
TW PEETERS

DIRECTOR : HR
L1 – X1
VACANT

SECRETARY HUMAN RESOURCES
L7B – X1
VACANT

GENERAL WORKER/CLEANER
L13 – X2
VACANT
FROZEN

DEPUTY DIRECTOR: HR
L3/2 – X1
A McCALLUM 00770

DEPUTY DIRECTOR: LABOUR RELATIONS PRESIDING/PROSECUTION
L3/2 – X2
VACANT (14/15 BUDGET)

RECEPTIONIST
L9 – X1
N.S. RADEBE

ASST DIRECTOR: EAP & BENEFITS
L4 - X1
ALM MKAZA 00376

ASST DIRECTOR RECRUITMENT
L4 – X1
A SCUTTS 00197

ASST DIRECTOR HUMAN CAPITAL
L4 –X1
SM NHLAPO 00672

ASST DIRECTOR LABOUR RELATIONS & OHS
L4 – X1
PM PILANE 00385

ADMIN OFFICER EAP & BENEFITS
L6 – X1
L. LOUW 0002

ADMIN OFFICER RECRUITMENT & PERSONNEL
L6 – X1
VACANT

TRAINING OFFICER
L6 – X2
M RAMOABI
I.M. MBONGO 1059

LABOUR RELATIONS OFFICER
L6 –X1
N. MADONSELA

LABOUR RELATIONS OFFICER PROSECUTION
L6 – X2
VACANT
FROZEN

OCCUPATIONAL HEALTH & SAFETY OFFICER
L6 – X1
D SWART 628

ADMIN CLERK: CLOCKING SYSTEM & BENEFITS
L8 – X1
MS MOLOTSI 00308

SYSTEMS DATA CAPTURER/ ADMIN SUPPORT
L8 – X1
A.A. LLOYD 00901

ASSISTANT TRAINING OFFICER
L7 – X1
FROZEN

SNR OHS CLERK
L8 – X1
MM MASOLA 00568

SNR LABOUR RELATIONS CLERK
L8 X2
FROZEN

EAP, HIV/AIDS ASSISTANT
L9 – X1
FROZEN

HUMAN RESOURCES CLERK
L9 – X1
VACANT

TRAINING ASSISTANT
L9 – X1
FROZEN

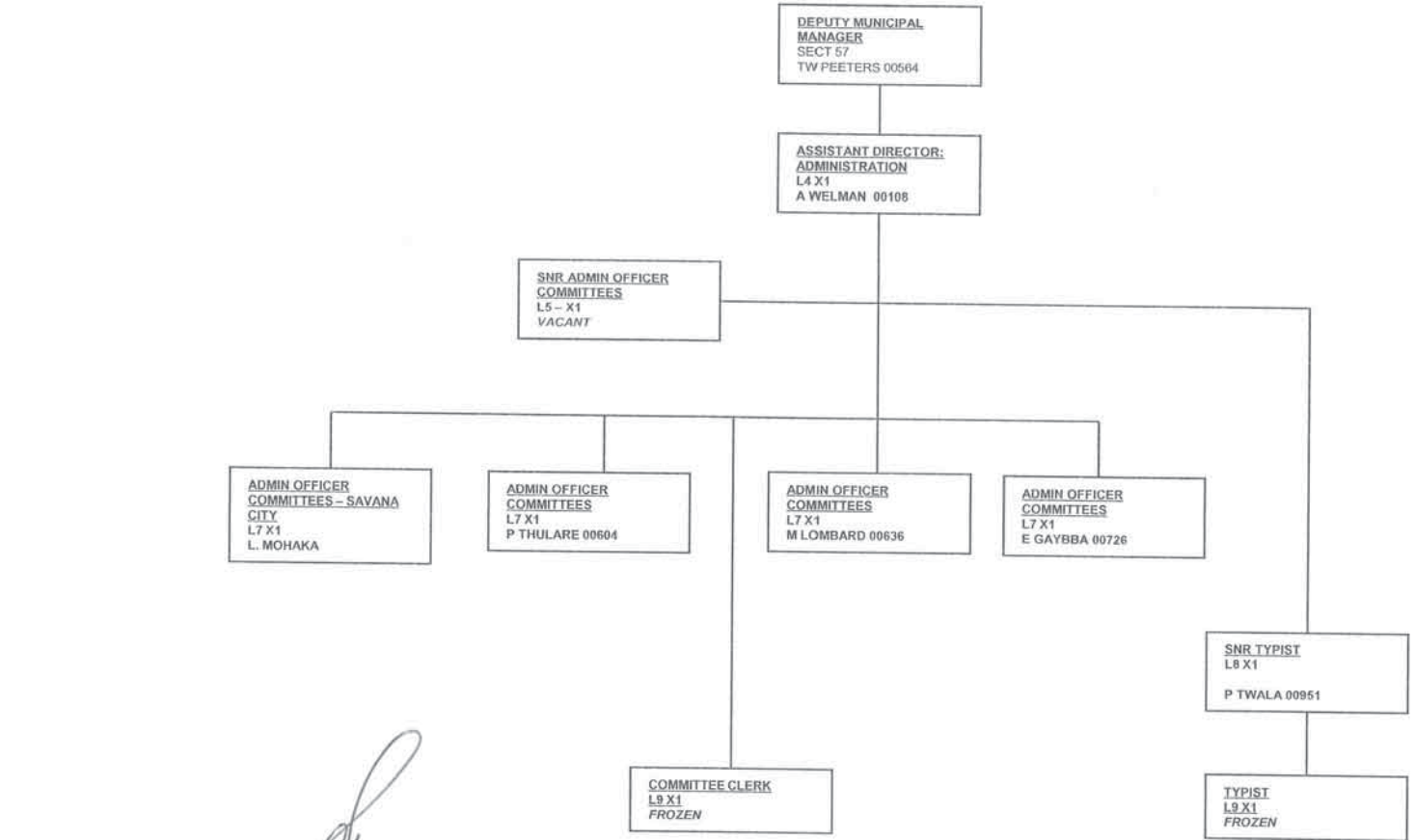
LABOUR RELATIONS CLERK
L9 – X1
FROZEN

OCCUPATIONAL HEALTH & SAFETY CLERK
L9 – X1
E. MCALLEN

INTERNS (CONTRACT)
(EXTERNAL FUNDING)

MIDVAAL LOCAL MUNICIPALITY
DATE: 29/05/2015

ORGANISATIONAL STRUCTURE – CORPORATE SERVICES
(2015/2016) - COMMITTEES



Checked by HR: _____ Date: 2015/05/13

Approved by Finance: _____ Date: 13/3/15

Approved by HOD: _____ Date: 13/03/2015

Approved by MM: _____ Date: 17/3/2015

SECTION SIX:

MFMA BUDGET CIRCULARS

MIDVAAL LOCAL MUNICIPALITY
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ANNEXURE AH

MIDVAAL LOCAL MUNICIPALITY
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Municipal Budget Circular for the 2015/16 MTREF

This circular provides further guidance to municipalities and municipal entities for the preparation of their 2015/16 Budgets and Medium Term Revenue and Expenditure Framework (MTREF). It must be read together with all previous MFMA Budget Circulars.

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Key focus areas for the 2015/16 budget process

The Medium Term Budget Policy Statement 2014

The MTBPS highlights that South Africa's economic performance has deteriorated over the past several years. Gross domestic product (GDP) growth of 1.4 per cent is estimated in 2014, down from 3.6 per cent in 2011. GDP growth is projected to improve over the medium term as infrastructure constraints ease, private investment recovers and exports grow. Economic growth is expected to rise gradually over the medium term, reaching 3 per cent by 2017.

Key priorities of government are to reshape South Africa's urban environment through integrated spatial planning, investment in dynamic city development, integrated housing and transport programmes, and support for business activity and job creation. The Medium Term Strategic Framework (MTSF) priorities for structural reform over the period ahead include:

- ***Building the capacity of local government through the "back to basics" approach*** which will focus on improving service delivery, accountability and financial management. Local government should be effective and efficient; and this will be measured by its ability to perform the basic mandate of service delivery.

- Reshaping South Africa's urban environment through **integrated spatial planning and an expansion of the municipal debt market**. Municipalities play a critical role in growing the economy through well-planned and well-managed urbanisation. In order to achieve this, large municipalities require massive investment to stimulate growth, maintain infrastructure and ensure that basic services are provided for growing populations. Over the next three years, the government will roll-out a new approach to local government infrastructure financing. Incentives will be introduced to encourage large urban municipalities to promote more compact, efficient and equitable cities. Planning will focus on developing mixed-use precincts that can help to catalyse economic activity, and on upgrading informal settlements.

Municipalities require capacity to be able to implement the MTSF's priorities for structural reform. This means that the state's capacity to plan, manage and maintain its programmes and infrastructure must improve. Government is providing the following support to enable cities to promote growth and urban spatial transformation:

- A project preparation facility which helps municipalities to build a robust pipeline of well-designed, catalytic projects for implementation;
- The infrastructure delivery management system is being expanded from provinces to large cities; and
- Technical assistance will support the review of borrowing strategies.

In addition, support will be provided to municipalities to improve revenue collection and the management of infrastructure financed from both own revenue and grants. National government will work with municipalities to expand their own contributions to local infrastructure investment, while reforms to the grant system will allow for more flexibility in the design of locally appropriate solutions; thereby facilitating more efficient use of available resources for social infrastructure. Greater integration between the capital investment plans of state-owned companies and city development strategies will also be encouraged.

Government will also work with private investors and development finance institutions to expand debt financing for municipal infrastructure. The Development Bank of Southern Africa (DBSA) is currently examining ways to encourage greater private investment in the municipal infrastructure market through infrastructure bonds, municipal bond underwriting, project

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finance and various contracting models. These initiatives will aim to improve liquidity and extend maturities in the municipal bond market – and to encourage, rather than crowd out, private investment. The policy objectives will seek to reshape the urban landscape, through the renewal of investment in affordable housing and lenders will be encouraged to expand the debt-finance market for municipal infrastructure in support of infrastructure investment.

As mentioned above, ***sustainable job creation*** remains a national priority and municipalities must ensure that in drafting their 2015/16 budgets and MTREFs they continue to explore opportunities to mainstream labour intensive approaches to delivering services, and more particularly to participate fully in the Expanded Public Works Programme.

The economic growth plays a critical role in job creation; therefore greater private sector investment in the economy is encouraged. Municipalities must continue to undertake joint planning with their communities and respective business sectors that drive the local economy.

Local government conditional grants and additional allocations

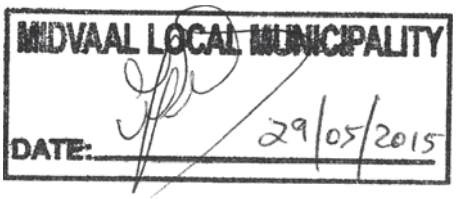
The division of available funds to Local Government has increased to R99.2 billion or 9.1 per cent for 2015/16. This is expected to increase to R110.0 billion by 2017/18. The *Medium Term Budget Policy Statement 2014* indicates that over the 2015 MTEF period, transfers to local government total R313 billion, with 61.4 per cent transferred as unconditional allocations such as the equitable share and sharing of the general fuel levy. The remainder is allocated through conditional grants. As an interim measure municipalities MUST ensure that their tabled budgets reflect the conditional grant allocations set out in the 2015 Division of Revenue Bill.

Municipalities are advised to use the indicative numbers as set out in the 2014 Division of Revenue Act to compile their 2015/16 Medium-term Revenue and Expenditure budgets. In terms of the outer year of the 2015/16 municipal MTREF (2017/18 financial year), it is proposed that municipalities conservatively limit funding allocations to the indicative numbers as proposed in the 2014 Division of Revenue Act for 2016/17. **These numbers should then be updated once the 2015 Medium-term Expenditure Framework (MTEF) is tabled by the Minister of Finance in Parliament towards the end of February 2015.** The 2015 Medium-term Expenditure Framework will be published the day after the Minister's budget speech on National Treasury's website at: http://www.treasury.gov.za/legislation/acts/2014/Default.aspx

The Medium Term Budget Policy Statement 2014 highlighted that the country's weaker-than-expected economic performance and outlook pose new fiscal challenges. Lowering the expenditure ceiling is one of the measures implemented. Therefore decreases in indicative baselines will be allocated proportionately across national, provincial and local government according to their share of national revenue.

In the case of local government, reductions will only be made to conditional grants and not to the local government equitable share. Reductions will be spread across the grants and larger reductions will be applied to grants that have a history of underspending and non-infrastructure grants. This translates to a reduction in baseline allocations for local government conditional grants of R920.6 million in 2015/16 and R1.4 billion in 2016/17.

The ***Municipal Human Settlements Capacity Grant*** was introduced in 2014/15 to facilitate the development of capacity to manage human settlements programmes in Cape Town, Ekurhuleni, eThekwini, Johannesburg, Nelson Mandela Bay and Tshwane Metropolitan Municipalities. While the process of assigning the housing function is being reviewed, strengthening the capacity of these cities to manage the built environment remains a priority.



Allocations in terms of this grant will be reduced and the structure and conditions of the grant will be amended to reflect these changes. Details will be announced in the 2015/16 Budget.

A new grant is also proposed to fund the anticipated administrative costs of municipalities in KwaZulu-Natal and Gauteng that will be affected by mergers after the 2016 local government elections.

Additions are also proposed for the ***Regional Bulk Infrastructure Grant*** and ***Municipal Water Infrastructure Grant***. These allocations are intended to allow government to accelerate the provision of clean water to households.

While the review of local government infrastructure grants will continue in 2015, two changes emerging from the review's recommendations so far are proposed for 2015/16:

- Rationalising four grants administered by the Department of Water and Sanitation. These grants, which have overlapping objectives, are the *Municipal Water Infrastructure Grant, Water Services Operating Subsidy Grant, Rural Households Infrastructure Grant* and *Regional Bulk Infrastructure Grant*; and
- Merging the *Public Transport Infrastructure Grant* and the *Public Transport Network Operations Grant* into a single grant that provides more flexibility to cities in choosing public transport solutions.

Changes in the 2014 Division of Revenue Amendment Bill

The Minister of Finance tabled the 2014 Division of Revenue Amendment Bill on 22 October 2014. The details of the changes to municipal allocations and the reasons for these changes are discussed in the explanatory memorandum to the Bill, available on the National Treasury's website at: http://www.treasury.gov.za/documents/mtbps/2014/default.aspx

The 2014 Division of Revenue Amendment Bill includes a rollover of R80.2 million on Municipal Infrastructure Grant for projects in nine municipalities where transfers were stopped in 2013/14. These municipalities are in the Eastern Cape, KwaZulu-Natal, Northern Cape, North West and Western Cape. An amount of R157 million will be transferred to municipalities through the Municipal Disaster Recovery Grant in response to requests for post disaster funding. This is to repair and replace infrastructure damaged as a result of declared disasters that occurred in 2013 and 2014. The changes will be gazetted in December 2014.

The explanatory memorandum to the 2014 Division of Revenue Amendment Bill also sets out technical corrections to the conditional grant frameworks for the Rural Households Infrastructure Grant and the Municipal Human Settlements Capacity Grant.

Strengthening procurement to obtain value for money and combating corruption

A large share of the national budget is spent to build infrastructure, and to procure goods and services. This expenditure contributes to production and jobs throughout the economy. Government must ensure that its procurement processes are prudent, deliver value for money and help to improve service delivery.

An objective of the Office of the Chief Procurement Officer that was established within the National Treasury in April 2013 is to minimise waste and corruption, and ensure that government derives maximum social and economic benefits from every Rand spent.

This centralised oversight of public procurement will also improve efforts to root out tender fraud. Over the next three years, the Office of the Chief Procurement Officer will build a foundation for more cost-effective procurement operations in the public sector. The range and

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scope of nationally negotiated contracts will be expanded, a national price-referencing system will be introduced, and government will draw on private-sector expertise and best practice in procurement systems. The fight against corruption also depends on an active citizenry, which the National Development Plan stresses is a precondition for South Africa to achieve its ambitious social and economic objectives.

Local government budget and financial management reforms

Regulation of a 'Standard Chart of Accounts' (SCOA) for local government

The Minister of Finance promulgated the Municipal Regulations on the Standard Chart of Accounts (SCOA) on 22 April 2014. The Municipal Regulations on the Standard Chart of Accounts, Project Summary Document and Detailed Classification Framework of the 7 Segments (SCOA Version 5) can be accessed at:
http://mfma.treasury.gov.za/RegulationsandGazettes/MunicipalRegulationsOnAStandardChartOfAccountsFinal/Pages/default.aspx

Similarly to that of national and provincial government, the municipal SCOA essentially provides for a uniform and standardised financial classification framework by which municipalities are required, at a transactional level, to record all expenditure, revenue, assets and liabilities. While the overall objective and benefits of the municipal SCOA vary, the introduction of the municipal SCOA across all 278 municipalities will undoubtedly improve the ability of municipalities and councils to take informed decisions and improve service delivery outcomes through improved evidence based financial management. Importantly, it will also facilitate the aggregation of budgets and financial performance to ensure 'whole of government' reporting.

In preparation for SCOA implementation by all 278 municipalities by 01 July 2017, the National Treasury has commissioned SCOA Project Phase 4. SCOA Project Phase 4 incorporates various activities including the piloting of the SCOA classification framework in selected municipalities (across all financial systems currently operational in municipalities) with the implementation of the 2015/16 budget (01 July 2015). In addition, as a lead-up to the SCOA implementation by 01 July 2017, there will be a host of change management initiatives including the introduction of a formal training programme.

The selection of pilot municipalities have been finalised and forms part of the SCOA Integrated Consultative Forum. This is a stakeholder engagement forum that was established to oversee and assist stakeholders, vendors and municipalities with the transition to the SCOA classification framework and to date three meetings have taken place. Pilot sites should from 01 July 2015 implement the 2015/16 MTREF in accordance with SCOA classification framework and report accordingly. **Non-piloting municipalities are advised to start comparing their chart of accounts to SCOA in preparation for the implementation in July 2017**.

While non-piloting municipalities do not formally partake in the SCOA ICF, there are a host of immediate activities that need to be undertaken by all municipalities concurrently to the piloting process in preparation for implementation in July 2017. These include, among others:

- Tabling the Municipal Regulations on Standard Chart of Accounts in the municipal council to bring about broader awareness;
- Studying the Regulation, SCOA Project Document, associated Segments and Frequently Asked Questions which can be accessed at the above mentioned website;
- Compilation of a high level project plan and associated activities, including:

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- ✓ Identification of a project manager / coordinator within the municipality which should preferably be within the finance department at a senior manager level;
- ✓ Matching the SCOA classification framework to the current chart of accounts (general ledger) currently operational in the municipality and the identification of any anomalies;
- ✓ Matching the Function Segment of the SCOA classification framework to the current vote and cost centre structures and identification of any anomalies;
- ✓ Incorporating all senior managers across the municipality into the project through internal awareness and information sharing;
- ✓ Incorporating the project plan and associated milestones as part of a standing agenda item at the monthly senior manager team meetings; and
- ✓ Tabling a progress report, including a risk matrix at the municipal council on a quarterly basis.

- Attendance of, among others, the provincial CFO Forums which will be used to provide feedback with the piloting process. In addition, there will be sessions scheduled, such as the recent provincial one day SCOA introductory sessions, which will provide further clarity as it relates to the SCOA classification framework. Attendance of these sessions by relevant officials, including the municipal SCOA project manager / coordinator, will be essential if the municipality is to proactively manage any hurdles to ensuring SCOA compliance.

The National Treasury is in the process of finalising a MFMA Circular that will specifically deal with guidance as it relates to the SCOA and SCOA Project Phase 4. The Circular will be released early in 2015 and all municipalities are urged to diligently study the Circular in preparation for full SCOA implementation.

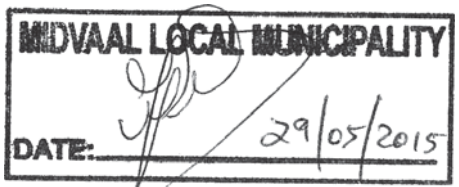
In addition, all queries, clarty seeking questions, challenges and associated issues relevant to SCOA can be directed to the following email address: lgscoa@treasury.gov.za

Financial applications (systems) and the impact of SCOA

Municipalities are reminded that MFMA Circular No. 57 is still in effect and the guidance, processes and procedures provided in the Circular are still applicable. **Currently no system vendor (financial systems) could demonstrate SCOA compliance** and municipalities are therefore strongly advised not to proceed with any configuration or upgrades to their current core financial systems as this could potentially lead to fruitless and wasteful expenditure not to mention exposing the municipality to unnecessary risk as it relates to SCOA compliance. As indicated above, as part of SCOA Project Phase 4 all system vendors have been included in the piloting process and are currently undertaking reconfiguration and upgrades to their system functionality in support of the multidimensional chart as prescribed by the SCOA Regulations.

Only once the piloting process has been finalised will the National Treasury be in a position to issue a follow-up MFMA Circular to MFMA Circular No. 57. It is envisaged that the objectives of the piloting process will be finalised towards the end of the first quarter of the 2015/16 financial year subsequent to which the follow-up MFMA Circular will be issued.

Notwithstanding the abovementioned facts, municipalities continue to replace their current financial applications against the guidance supplied in MFMA Circular No. 57. While it is acknowledged that in some cases municipalities feel that limitations associated with their current financial system functionality is impeding overall performance improvements, municipalities are advised to proceed with the outmost caution. Municipalities should follow the procedures and processes as outlined in MFMA Circular No. 57 and attempt to keep any decisions relating to changing financial systems in abeyance until the finalisation of the piloting process. In the interim, the National Treasury is of the opinion that each case should be



managed based on the unique circumstances and challenges experienced by each municipality.

Furthermore, municipalities are advised that in many cases the implementation of the SCOA classification framework could be considered a reimplementation of a financial system as it relates to take on balances of previous financial years and setting up of a new general ledger. Consequently the opportune time to change financial applications would in most cases be with the implementation of the SCOA classification framework and will undoubtedly be the most cost efficient approach. Further guidance in this regard will be provided in the MFMA Circular that will be issued in early in 2015.

Headline inflation forecasts

Municipalities must take the following inflation forecasts into consideration when preparing their 2015/16 budgets and MTREF. This information will be updated in a further Budget Circular to be issued after the tabling of the National Budget.

Fiscal year	2014	2015	2016	2017	2018
	Actual	Estimate		Forecast	
CPI Inflation	5.6%	6.2%	5.8%	5.5%	5.3%

Source: Medium Term Budget Policy Statement 2014

Revising rates, tariffs and other charges

Operating Revenue

Municipal revenues and cash flows are expected to remain under pressure in 2015/16 due to the state of the economy; therefore municipalities should adopt a conservative approach when projecting their expected revenues and cash receipts. Municipalities should also pay particular attention to managing all revenue and cash streams effectively, by paying particular attention to their revenue management processes and procedures.

Municipalities are therefore required to realistically provide for revenue as part of the statement of financial performance, cash flow and capital programme.

Another challenge identified was that municipalities are not able to set cost-reflective tariffs as advised in previous circulars because the cost drivers are not known. Municipalities are advised to determine the costs per service in determining tariffs. The use of tariff models will not yield positive results in municipalities that do not know their cost drivers as would any financial model based on incorrect information.

When municipalities and municipal entities revise their rates, tariffs and other charges for the 2015/16 budgets and MTREFs, they need to take into account the primary and secondary costs of services provided, local economic conditions and affordability of services to ensure financial sustainability.

National Treasury also continues to encourage municipalities to keep increases in rates, tariffs and other charges at levels that reflect an appropriate balance between the interests of poor households, other customers and ensuring the financial sustainability of the municipality. For this reason municipalities ***must justify in their budget documentation all increases in excess of the 6.0 per cent*** upper boundary of the South African Reserve Bank's inflation target in the budget narratives.

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Management accounting and tariff setting

A costing guideline will be issued to respond to the demand by local government practitioners for guidance and tools in the costing of services rendered to consumers. The guideline is informed by the outcome of a pilot study that was undertaken. It addresses the inability to produce consistent data by municipalities on the cost of rendering a trading service.

This process will assist practitioners to improve their understanding of the principles and techniques of cost allocation. The adopted methodology is based on a consistent approach across municipalities, functions and projects, and so allow for cost comparisons and benchmarking. In addition, the information will be critical for tariff setting not only across main trading services but also in ensuring transparency in revenue generated across consumer categories. The process will also assist municipalities to better understand their costs and the factors that have the greatest influence on these costs (i.e. the cost drivers).

The rationale and concepts explained in this guideline envisage the establishment of a shared understanding among the various roleplayers involved.

Interpretation of section 43 of the MFMA

The municipal electricity tariff increase is regulated in terms of the Municipal Finance Management Act (MFMA) and the Electricity Regulation Act (ERA). ERA empowers NERSA to determine electricity tariffs to be charged by municipalities on an annual basis. The MFMA prescribes the timelines within which NERSA must finalise the process of determining the municipal tariff for a financial year.

Section 43 of the MFMA deals with the applicability of tax and tariff capping on municipalities

Section 43 of the MFMA requires an organ of state (NERSA) to make a determination of the municipal tariff increase on or before 15 March in a year for the tariff to be effective in 1 July of that year. If the determination is done after 15 March in a year, such determination will take effect 1 July in the next year. For example, if NERSA advises a municipality of its tariff determination by 15 March 2015, the tariff determination by NERSA with respect to the municipal electricity tariffs will be effective from 1July 2015 but if NERSA fails to inform a municipality of its determination by 15 March 2015, the tariff determination by NERSA will only be effective from 1 July 2016. This implies that municipalities must submit their tariff applications before 15 March to enable NERSA to comply with the stipulated deadline (15 March).

Municipalities are also required in terms of section 16(2) of the MFMA to table the municipal budget in council no later than 31 March. The annual budget must be accompanied by amongst others draft resolution for imposing any municipal tax and setting any municipal tariffs as may be required for the budget year. The tabled municipal budget must be published for consultation with their local community and their views must be considered before the municipal council approves the budget.

With respect to electricity tariffs, NERSA determines the maximum tariffs that should be imposed by each municipality and they can be adjusted downwards depending on the circumstances of each municipality and resolution taken by the municipal council. A municipality may not charge a customer a higher tariff than that approved by NERSA. Therefore the determination made by NERSA should be used as a basis for consultation with local community and may be adjusted downward depending on the outcomes of the consultations. In cases where the outcomes of the consultations necessitate upward adjustment of the tariffs, a municipality should apply to NERSA for the review of the tariffs

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through an appeal process which is provided for in the Electricity Regulation Act. This should also be done in time to ensure that the processes are finalised before the approval of budget by municipal council.

NERSA's process to approve electricity tariffs

Municipalities will submit tariff applications from December 2014 aligned with the requirements of section 43 of the MFMA and subsequently NERSA will endeavour to finalise and complete all municipal tariff applications by 15 March 2015.

NERSA held workshops and one-on-one interactions with municipalities per province in order to assist municipalities with the completion of the D-forms. This process ran parallel with the submission of the D-forms. Municipalities are urged to ensure that correct and accurate information is submitted timeously to NERSA in order to ensure that proper analysis is done, and approval of tariff applications is achieved timeously.

In this regard municipalities are reminded to submit all outstanding D-forms to NERSA as a matter of urgency as the deadline for submission was 31 October 2014. NERSA will not be in a position to evaluate municipal tariff applications in the absence of complete D-forms. It is important that municipalities and NERSA work together to ensure that the process of approving electricity tariffs are finalised before 30 June 2015.

Eskom bulk tariff increases

Municipalities are advised to structure their 2015/16 electricity tariffs based on the **12.69 per cent** guideline and provide for a **14.24 per cent** increase in the cost of bulk purchases for the tabled 2015/16 budgets and MTREF. Any changes to these guidelines will be communicated to municipalities in a further Budget Circular for the 2015/16 financial year to be issued shortly after the tabling of the National Budget.

National Treasury supports the use of the following formula, proposed by NERSA, for calculating municipal electricity tariff increases:

$$MG = (B \times BPI) + (S \times SI) + (R \times RI) + (C \times CCI) + (OC \times OCI)$$

Where:

MG = % Municipal Guideline Increase
B = % Bulk purchases
BPI = % Bulk purchase increase
S = % Salaries
SI = % Salaries increase
R = % Repairs
RI = % Repairs increase
C = % Capital charges
CCI = % Capital charges increase
OC = % Other costs
OCI = % Other costs increase

All cost shares and increases must relate to the electricity function of the municipality

The formula for calculating the guideline:
MG = (B x BPI) + (S x SI) + (R x RI) + (C x CCI) + (OC x OCI)
= (73 x 14.24) + (10 x 7.3) + (6 x 6.3) + (4 x 6.3) + (7 x 6.3)
= 10.40 + 0.73 + 0.38 + 0.25 + 0.54
= 12.20%

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Municipalities are urged to examine the cost structure of their electricity undertakings and apply to NERSA for electricity tariff increases that are cost reflective and ensure continued financial sustainability.

Where a municipality's evaluation of its cost structure results in a lower or higher tariff increase to that proposed by NERSA, the municipality must structure its tariffs accordingly and ensure it provides the necessary motivation and information in its tariff application to NERSA. Municipalities must refer to NERSA's 'Consultation paper for municipal tariff guideline benchmarks for 2015/16 financial year' for requirements on approving tariffs above the guideline, which can be accessed at www.nersa.org.za.

Water and sanitation tariffs must be cost-reflective

If a municipality's water and sanitation tariffs are not fully cost reflective, the municipality should develop a pricing strategy to phase-in the necessary tariff increases in a manner that spreads the impact on consumers over a period of time. ***As per the guidance in various previous Budget Circulars, municipalities were expected to apply cost reflective tariffs in the 2014/15 MTREF for both water and sanitation***. Should this not be the case, municipalities will be required to clearly articulate the reasons and remedial actions to rectify this position in their budget document.

To mitigate the need for water tariff increases, municipalities must put in place an appropriate strategy to limit water losses to acceptable levels. In this regard municipalities must ensure that water used by its own operations is charged to the relevant service, and not simply attributed to water losses.

Funding choices and management issues

Employee related costs

The *Salary and Wage Collective Agreement* for the period 01 July 2012 to 31 June 2015 has come to an end. In the absence of other information from the South African Local Government Bargaining Council, municipalities are advised to budget for a 5.8 per cent cost-of-living increase adjustment to be implemented with effect from 01 July 2015 (in line with the increase proposed in the 2014 MTBPS). Municipalities must further use the inflation forecast to project increases in the outer years.

General –Expenditure (Cost-containment measures and non-priority spending)

Building on cost containment guidelines approved by Cabinet in October 2013, government at all levels will need to identify opportunities to increase efficiency and reduce waste. At a national level, the 2015 budget will pay particular attention to reducing line items that are not critical to service delivery to reinforce cost containment. Municipalities are still urged to implement the cost containment measures on six focus areas namely, consultancy fees, no credit cards, travel and related costs, advertising, catering, events costs and accommodation.

Related to cost-containment measures is the elimination of non-priority spending. The National Treasury has continuously through circulars provided advice to municipalities to eliminate non-priority spending. It was noted that there are municipalities that continue to excessively sponsor music festivals and arts festivals. With the implementation of cost-containment measures, municipalities must control unnecessary spending on nice-to-have items and non-essential activities. Municipalities are urged to refer to MFMA Circular 70 on examples of non-priority expenditure that must be eliminated.

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The use of consultants

The National Treasury (Office of the Chief Procurement Officer) has observed that many municipalities make use of consultants and other service providers in the course of daily operations. Owing to the fact that that there are no standardised tariffs and rates currently regulated as it relates to professional service providers and consultants, many municipalities are charged exorbitant fees for such services.

The response received from municipalities on the VAT reconciliation questionnaire indicates that most municipalities use consultants to review and submit these returns to the South African Revenue Services (SARS). Municipalities are advised to refrain from the use of consultants and other service providers in completing or reviewing their VAT returns. It is the responsibility of the Chief Financial Officer to review the VAT returns.

Budgeting for unfunded/ underfunded mandates

In previous budget years, it was noted that a number of municipalities are budgeting for unfunded/underfunded mandates. The South African Cities Network (SACN, 2007:78) defines an unfunded/underfunded mandate as when municipalities perform the functions of other spheres of government and bear significant costs out of their own revenue sources. These unfunded/underfunded mandates pose an institutional and financial risk to the municipality as substantial amounts of own funding is being allocated to non-core functions at the expense of basic service delivery.

One of the main objectives of local government is to ensure the provision of basic services to communities. Section 153 of the Constitution requires that budgeting processes must prioritise the basic needs of the community. Municipalities must therefore prioritise the provision of basic services such as electricity, water, sanitation and refuse removal in their MTREF budgets. Municipality may only budget for non-core functions such as crèches, sports fields, libraries, museums, health services, etc. if:

- The function is listed in Schedule 4B and 5B of the Constitution;
- The function is assigned to municipality in terms of national and provincial legislation;
- The municipality has prioritised the provision of basic services; and
- It does not jeopardise the financial viability of the municipality.

Municipalities are urged to sign service level agreements and recover costs where unfunded/underfunded mandates are performed on behalf of other spheres of government. However it will not constitute an unfunded / underfunded mandate if the municipality provides services beyond what is stipulated in the service level agreement.

Budget management issues dealt with in previous MFMA Circulars

Municipalities are reminded to refer to MFMA Circulars 48, 51, 54, 55, 66, 67 and 70 with regards to the following issues:

1. *Mayor's discretionary funds and similar discretionary budget allocation* – National Treasury regards allocations that are not designated for a specific purpose to be bad practice and discourage them (refer to MFMA Circular 51).
2. *Unallocated ward allocations* – National Treasury does not regard this to be a good practice, because it means that the tabled budget does not reflect which ward projects

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are planned for purposes of public consultation and council approval (refer to MFMA Circular 51).

3. *New office buildings* – Municipalities are required to send detailed information to National Treasury if they are contemplating building new main office buildings (refer to MFMA Circular 51).
4. *Virement policies of municipalities* – Municipalities are reminded of the principles that must be incorporated into municipal virements policies (refer to MFMA Circular 51).
5. *Providing clean water and managing waste water* – Municipalities were reminded to include a section on 'Drinking water quality and waste water management' in their budget document (refer to MFMA Circular 54).
6. *Renewal and repairs and maintenance of existing assets* – Allocations to repairs and maintenance, and the renewal of existing infrastructure must be prioritised. Municipalities must provide detailed motivations in their budget documentation if allocations do not meet the required benchmarks set out in MFMA Circular 55 and 66.
7. *Credit cards and debit cards linked to municipal bank accounts are not permitted* – On 02 August 2011 National Treasury issued a directive to all banks informing them that as from 01 September 2011 they are not allowed to issue credit cards or debit cards linked to municipal bank accounts (refer to MFMA Circular 55).
8. *Water and sanitation tariffs must be cost reflective* - refer to MFMA Circular 66.
9. *Solid waste tariffs* – refer to MFMA Circular 70.
10. *Variances between 4th Quarter section 71 results and annual financial statements* – refer to Circular 67.
11. *Additional In-Year reporting requirements* – refer to MFMA Circular 67.
12. *Appropriation statement (reconciliation: budget and in-year performance)- reference is made to circular 67.* It came to the attention of National Treasury that a number of municipalities did not include the appropriation statement as part of their 2012/13 or 2013/14 annual financial statement. In terms of the Standards of GRAP 24 on the Presentation of Budget Information in Financial Statements, municipalities are required to present their original and adjusted budgets against actual outcome in the annual financial statements. This is considered an appropriation statement and the comparison between the budget and actual performance should be a mirror image of each other as it relates to the classification and grouping of revenue and expenditure as has been the case in a national and provincial context. This statement is subject to auditing and accordingly supporting documentation would be required to substantiate the compilation of this statement.
13. *Eliminating non-priority spending* – The 2013 MTBPS emphasised the need for government to step-up its efforts to combat waste, inefficiency and corruption (refer to MFMA circular 70).
14. *Council oversight over the budget process* – refer to MFMA Circular 70.

Conditional Grant transfers to municipalities

As indicated above, National Treasury will issue a further Budget Circular for the 2015/16 financial year shortly after the tabling of the National Budget. This Circular will deal with any new conditional grant issues and processes related to the management of conditional grants.

Conditional grant issues dealt with in previous MFMA Circulars

Municipalities are reminded to refer to MFMA Circulars 48, 51, 54, 55 and 67 with regards to the following issues:

1. *Accounting treatment of conditional grants*: Municipalities are reminded that in accordance with accrual accounting principles, conditional grants should only be treated as 'transfers recognized' revenue when the grant revenue has been 'earned' by incurring expenditure in accordance with the conditions of the grant.

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2. *VAT on conditional grants:* SARS has issued a specific guide to assist municipalities meeting their VAT obligations – ***VAT 419 Guide for Municipalities***. To assist municipalities accessing this guide it has been placed on the National Treasury website at: http://mfma.treasury.gov.za/Guidelines/Pages/default.aspx

3. *Interest received and reclaimed VAT in respect of conditional grants:* Municipalities are reminded that in MFMA Circular 48, National Treasury determined that:
 - Interest received on conditional grant funds must be treated as 'own revenue' and its use by the municipality is not subject to any special conditions; and
 - 'Reclaimed VAT' in respect of conditional grant expenditures must be treated as 'own revenue' and its use by the municipality is not subject to any special conditions.

4. *Appropriation of conditional grants that are rolled over* – As soon as a municipality receives written approval from National Treasury that its unspent conditional grants have been rolled-over it may proceed to spend such funds (refer to MFMA Circular 51 for other arrangements in this regard).

5. *Pledging of conditional grant transfers* – the 2015 Division of Revenue Bill contained a provision that allows municipalities to pledge their conditional grants. The end date for the pledges is extended to 2017/18. The process of application as set out in MFMA Circular 51 remains unchanged.

6. *Separate reporting for conditional grant roll-overs* – National Treasury has put in place a separate template for municipalities to report on the spending of conditional grant roll-overs. Municipalities are reminded that conditional grant funds can only be rolled-over once, so if they remain unspent in the year in which they were rolled-over they MUST revert to the National Revenue Fund.

7. *Payment schedule* – National Treasury has instituted an automated payment system of transfers to municipalities in order to ensure appropriate safety checks are put in place. Only the primary banking details verified by National Treasury will be used for effecting transfers.

8. *Conditional grant transfers/payments, the responsibilities of transferring and receiving authorities and the criteria for the rollover of conditional grants* – It is important that the transfers made to municipalities' are transparent, and properly captured in the municipalities' budgets. MFMA Circular no: 67 in this regard refers. The criterion for the rollover of conditional grants is stipulated in MFMA Circular no: 51.

The Municipal Budget and Reporting Regulations

National Treasury has released Version 2.7 of Schedule A1 (the Excel Formats). This version incorporates minor changes (see Annexure A). Therefore ALL municipalities MUST use this version for the preparation of their 2015/16 Budget and MTREF.

Download Version 2.7 of Schedule A1 by clicking HERE

The Municipal Budget and Reporting Regulations are designed to achieve a range of objectives, including improving the local government sphere's ability to deliver services by facilitating improved financial sustainability and better medium term planning. The regulations, formats and associated guides etc. are available on National Treasury's website at:

http://mfma.treasury.gov.za/RegulationsandGazettes/Pages/default.aspx

Since 01 July 2009, all municipalities and municipal entities must prepare their annual budgets, adjustments budgets and in-year reports for the 2015/16 financial year in accordance

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with the Municipal Budget and Reporting Regulations. In this regard, municipalities must comply with both:

- The formats set out in Schedules A, B and C; and
- The relevant attachments to each of the Schedules (the Excel Formats).

If a municipality fails to prepare its budget, adjustments budget and in-year reports in accordance with the relevant formats,

- The municipality will be required to resubmit their documentation in the regulated format by a date determined by the National Treasury;
- The municipality's non-compliance with the required formats will be reported to the Auditor-General; and
- A list of municipalities that fail to comply with the required formats will be tabled in Parliament and the provincial legislatures.

Assistance with the compilation of budgets

If you require advice with the compilation of your budgets, the budget documents or Schedule A1 please direct your enquiries as follows:

	Responsible NT officials	Tel. No.	Email
Eastern Cape	Templeton Phogole Matjatji Mashoeshoe	012-315 5044 012-315 6567	Templeton.Phogole@treasury.gov.za Matjatji.Mashoeshoe@treasury.gov.za
Free State	Vincent Malepa Katlego Mabiletsa	012-315 5539 012-395 6742	Vincent.Malepa@treasury.gov.za Katlego.Mabiletsa@treasury.gov.za
Gauteng	Kgomotso Baloyi Nomxolisi Mawulana	012-315 5866 012-315 5460	Kgomotso.Baloyi@treasury.gov.za Nomxolisi.Mawulana@treasury.gov.za
KwaZulu-Natal	Bernard Mokgabodi Johan Botha Walter Munyai	012-315 5936 012-315 5171 012-395 6793	Bernard.Mokgabodi@treasury.gov.za Johan.Botha@treasury.gov.za Walter.Munyai@treasury.gov.za
Limpopo	Una Rautenbach Sifiso Mabaso	012-315 5700 012-315 5952	Una.Rautenbach@treasury.gov.za Sifiso.Mabaso@treasury.gov.za
Mpumalanga	Jordan Maja Anthony Moseki	012-315 5663 012-315 5174	Jordan.Maja@treasury.gov.za Anthony.Moseki@treasury.gov.za
Northern Cape	Willem Voigt Mandla Gilimani	012-315 5830 012-315 5807	Willem.Voigt@treasury.gov.za Mandla.Gilimani@treasury.gov.za
North West	Sadesh Ramjathan Makgabo Mabotja	012-315 5101 012-315 5156	Sadesh.Ramjathan@treasury.gov.za Makgabo.Mabotja@treasury.gov.za
Western Cape	Vuyo Mbunge Kevin Bell Mlungisi Mthembu	012-315 5661 012-315 5725 012-395 6554	Vuyo.Mbunge@treasury.gov.za Kevin.Bell@treasury.gov.za Mlungisi.Mthembu@treasury.gov.za
Technical issues with Excel formats	Elsabe Rossouw	012-315 5534	lgdataqueries@treasury.gov.za

Addressing gaps identified in municipalities budgets

It is the sixth year of the implementation of the Municipal Budget and Reporting Regulations and it is acknowledged that there is improvement in the number of municipalities complying with the required formats. However the quality of data contained in the A schedules and

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supporting table is still a challenge. Municipalities should consider the following when compiling the 2015/16 MTREF budgets:

Budgeting for revenue on Table A2

Municipalities must include capital transfers and contributions in total operating revenue budgeted for on table A2. The total revenue will reconcile to operating revenue plus capital transfers and contributions as on table A4.

Budgeting for Asset Register value on Table A9

The total asset register summary – PPE (WDV) must include the capital budget expenditure for the budget year. e.g. 2015/16 total asset register summary should include the capital expenditure for 2015/16. Municipalities must ensure that the capital expenditure aligns to Table a5.

Completion of service delivery information on Table A10

It was observed that the completion of table A10 is still a challenge to most municipalities. During the assessment of the 2014/15 MTREF, it was observed that the table lacked credibility and municipalities were requested to make amendments and resubmit.

Municipalities must ensure that the table is correctly completed and accurate to depict their actual position. The information on the cost of providing free basic services and the revenue cost of providing services must be completed. In completing table A10 care must be given to the required unit of measure i.e. kilolitres, kilowatt-hour etc.

Budgeting for revenue foregone and free basic services to indigents

Regardless of the guidance provided on MFMA Circular 51 in relation to budgeting for revenue foregone, it was evident during the 2014/15 budget assessment process that municipalities are struggling to distinguish between revenue foregone and transfers and grants expenditure on table A4.

The key concept in determining the difference between revenue foregone and grants expenditure, is that a rates rebate that is 'generally available to all' is in practice an adjustment to the rates tariff. Therefore, the revenue was never there to be collected (the revenue was foregone), and should therefore not be considered to be revenue in the first instance. This is why it is deducted on Table SA1 - and the net amount is reflected on Table A4.

The provision of free basic services to the indigents must be budgeted for as non-cash flow grant expenditure on Table A4 supported by Table SA21. Since the municipality will not collect any revenue from indigents and free basic services to indigents are funded through the Equitable Share, this constitutes grant expenditure.

Tabling funded budgets

In MFMA Circular no. 72 it was highlighted that municipalities must budget for a surplus operating budget. National Treasury received enquiries from municipalities highlighting that the circular is in contradiction with MFMA Circular no. 55 which referred to budgeting for operating deficit. It should be noted that MFMA Circular no. 55 encouraged municipalities to budget for a moderate surplus on its Financial Performance Budget so as to be able to contribute to the funding of the Capital Budget. When the circular was issued, it was highlighted that there may be temporary circumstances that make this difficult; for instance the

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implementation of GRAP 17, which may result in increased 'depreciation and asset impairment' that is not fully accommodated in the municipality's tariffs and as a result drives the operating budget into deficit.

MFMA Circular no. 59 was accordingly issued during March 2012, whereby table SA1 was amended to include under the detail of 'depreciation and asset impairment' 'depreciation resulting from the revaluation of PPE'. The effect is that the depreciation resulting from the revaluation of PPE will be deducted from the total depreciation on PPE, resulting in only the depreciation on the cost price being reflected in the statement of financial performance as an expense. Therefore, if the municipality's operating budget shows a deficit it is indicative that there are financial imbalances that need to be addressed. These problems may be related to a failure to collect revenues, tariffs that are too low or expenditures that are too high. The municipality needs to put in place appropriate strategies to address the problems causing a deficit, and explain these measures in its budget document.

It is critical that municipalities adopt and implement funded budgets as per Section 18 of the MFMA. Tables A7 and A8 which if completed correctly by the municipality, it will provide most of the information required to evaluate whether a municipality's operating and capital budgets are **funded** or not:

- *Table A7 Budgeted Cash Flows* shows how the municipality's operations are expected to impact on its cash position. If a municipality's cash position at year end is negative it is a strong indication that the overall budget is not funded; and
- Table A8 Cash-backed reserves / accumulated surplus reconciliation shows whether the municipality has sufficient cash and investments available to finance commitments and short term provisions and reserves. If the net results reflect a shortfall, this is an indication that the budget is not funded.

MBRR issues dealt with in previous MFMA Circulars

Municipalities are reminded to refer to MFMA Circulars 48, 51, 54, 55 with regards to the following issues:

1. *Budgeting for revenue and 'revenue foregone'* – The 'realistically anticipated revenues to be collected' that must be reflected on the Budgeted Statement of Financial Performance (Tables A2, A3 and A4) must exclude 'revenue foregone'. The definition of 'revenue foregone' and how it is distinguished from 'transfers and grants' is explained in MFMA Circular 51.
2. *Preparing and amending budget related policies* – Information on all budget related policies and any amendments to such policies must be included in the municipality's annual budget document (refer to MFMA Circular 54).
3. *2013/14 MTREF Funding Compliance Assessment* – All municipalities were required to perform the funding compliance assessment outlined in *MFMA Funding Compliance Guideline* and to include the relevant information outlined in MFMA Circular 55 in their 2015/16 budgets (refer to MFMA Circular 55).

Budget process and submissions for the 2015/16 MTREF

Over the past number of years there have been significant improvements in municipal budget processes. Municipalities are encouraged to continue their efforts to improve their budget processes based on the guidance provided in previous and current MFMA Circulars.

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Once more, municipalities are reminded that the IDP review process and the budget process should be combined into a single process.

Submitting budget documentation and schedules for 2015/16 MTREF

To facilitate oversight of compliance with the Municipal Budget and Reporting Regulations, accounting officers are reminded that:

- Section 22(b)(i) of the MFMA requires that ***immediately*** after an annual budget is tabled in a municipal council it must be submitted to the National Treasury and the relevant provincial treasury in both printed and electronic formats. The deadline for such submissions is Friday, **10 April 2015**.
- Section 24(3) of the MFMA, read together with regulation 20(1), requires that the approved annual budget must be submitted ***within ten working days*** after the council has approved the annual budget. So if the council only approves the annual budget on 30 June 2015, the date for such a submission is Tuesday, **14 July 2015**, otherwise an earlier date applies.

The municipal manager must submit:

- the budget documentation as set out in Schedule A of the Municipal Budget and Reporting Regulations, including the main Tables (A1 - A10) and all the supporting tables (SA1 – SA37) in both printed and electronic format;
- the draft service delivery and budget implementation plan in both printed and electronic format;
- in the case of approved budgets, the council resolution;
- Signed Quality Certificate as prescribed in the Municipal Budget and Reporting Regulations; and

Municipalities are required to send electronic versions of documents and the A1 schedule to lgdocuments@treasury.gov.za.

If the budget documents are too large to be sent via email (exceeds 4MB) please submit to lgbigfiles@gmail.com and inform the National Treasury official responsible for your province that the budget was submitted to this address to ensure that National Treasury is aware of your submission. Any problems experienced in this regard can be addressed with Elsabe Rossouw (email: Elsabe.Rossouw@treasury.gov.za).

Municipalities are required to send printed submissions of their budget documents and council resolution to:

For couriered documents

Ms Linda Kruger
National Treasury
40 Church Square
Pretoria, 0002

For posted documents

Ms Linda Kruger
National Treasury
Private Bag X115
Pretoria, 0001

After receiving tabled budgets, National Treasury will complete a compliance checklist. This checklist will indicate the level of compliance to the Municipal Budget and Reporting Regulations. A copy of the checklist will be sent to the municipality in order to facilitate

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improvements in the quality of tabled and approved budgets. Please review the municipality's previous year performance and ensure that the gaps are addressed.

In addition to the above mentioned budget documentation, metropolitan municipalities must submit the Built Environment Performance Plan (BEPP) approved by council on 31 May 2015 to Yasmin.coovadia@treasury.gov.za.

Budget reform returns to the Local Government Database for publication

For publication purposes, municipalities are still required to use the Budget Reform Returns to upload budget and monthly expenditure to the National Treasury Local Government Database. All returns are to be sent to lgdatabase@treasury.gov.za.

The aligned electronic returns may be downloaded from National Treasury's website at the following link: http://mfma.treasury.gov.za/Return_Forms/Pages/default.aspx.

Reporting in terms of section 71

Performance reporting template – all 278 municipalities must complete the quarterly SDBIP performance reports on the prescribed template as circulated with the request to verify the S71 quarterly reports and submit to lgdocuments@treasury.gov.za as it forms part of quarterly reporting.

Unbundling of debt – the debtors age analysis return makes provision for municipalities to select the category of the government department owing them. However municipalities capture the figures without selecting the relevant government department when completing the return. As the database stores the figures against a department, these unidentified departmental figures can therefore not be stored which results in discrepancies on the amount owed by individual government departments when compared to the total.

Municipalities must ensure that all figures are captured against a selected national or provincial department on the Age Debtors Analysis for Government (ADG) worksheet and are balanced.

Publication of budgets on municipal websites

In terms of section 75 of the MFMA all municipalities are required to publish their tabled budgets, adopted budgets, annual reports (containing audited annual financial statements) and other relevant information on the municipality's website. This will aid in promoting public accountability and good governance.

All relevant documents mentioned in this circular are available on the National Treasury website, http://mfma.treasury.gov.za/Pages/Default.aspx. Municipalities are encouraged to visit it regularly as documents are regularly added / updated on the website.

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Contact



Post	Private Bag X115, Pretoria 0001
Phone	012 315 5009
Fax	012 395 6553
Website	http://www.treasury.gov.za/default.aspx

JH Hattingh
Chief Director: Local Government Budget Analysis

12 December 2014

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Annexure A – Changes to Schedule A1 – the 'Excel formats'

As noted above, National Treasury has released Version 2.7 of Schedule A1 (the Excel Formats). It incorporates the following changes:

No.	Sheet	Amendment	Reason
1	A5	Insertion of a validity check formula.	Ensure that funding and expenditure balances.
2	A6	Insertion of a validity check formula.	Ensure that net assets and total community wealth balances.
3	A7	Insertion of receipts from property rates and service charges line items. Insertion of formulae linking A7 to SA30 for the MTREF.	Simplification of data gathering for determining the collection rate from main services.
4	A10	Insertion of new footnote.	Improve reporting of services provided including informal settlements.

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ANNEXURE AI

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Municipal Budget Circular for the 2015/16 MTREF

This circular provides further guidance to municipalities and municipal entities for the preparation of their 2015/16 Budgets and Medium Term Revenue and Expenditure Framework (MTREF). It must be read together with all previous MFMA Budget Circulars, and specifically MFMA Circular No. 74.

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1. Key focus areas for the 2015/16 budget process

1.1 The Medium Term Budget Review 2015

The 2015 Budget Review notes that the global economic outlook has weakened and the pattern of slow growth is likely to persist, with consequences for all developing economies. South Africa's gross domestic product (GDP) forecast for 2015 has also been revised down. The National Treasury projects GDP growth of 2 per cent in 2015, rising to 3 per cent by 2017. Average growth over the forecast period is 0.4 percentage points lower than at the time of the 2014 *Medium Term Budget Policy Statement.* Inadequate electricity supply, however, will impose a serious constraint on output and exports over the short term.

The slowdown in economic growth since 2012 has highlighted structural constraints in the domestic economy. Achieving faster sustainable growth and large-scale job creation will require structural shifts in the economy, stronger supply-side value chains, higher exports, moderation in wage increases and, crucially, growing private-sector investment based on confidence in the long-term business environment.

The 2015 Budget allocates resources to core social and economic priorities while containing aggregate expenditure growth. Spending plans give effect to the priorities of the NDP and the MTSF. Initiatives under way include: large public-sector infrastructure investments in electricity and transport; expanded partnerships to encourage private investment; better cooperation between government, the private sector, trade unions and civil society; incentives to attract new entrants in the economy; special economic zones to boost exports; programmes to reshape the urban spatial landscape; and programmes to improve the quality of education and skills development.

Fiscal constraints mean that transfers to municipalities will grow more slowly in the period ahead than they have in the past. Accordingly, municipalities must renew their focus on core service delivery functions and reduce costs without adversely affecting basic services. Furthermore they must ensure that efficiency gains, eradication of non-priority spending (cost containment measures) and the reprioritisation of expenditure relating to core infrastructure continue to inform the planning framework.

The state of the economy has an adverse effect on the consumers. As a result municipalities' revenues and cash flows are expected to remain under pressure. Furthermore municipalities should carefully consider affordability of tariff increases, especially as it relates to domestic consumers while considering the level of services versus the associated cost.

2. Division of Revenue Bill 2015

2.1 Transfers to local government 2015

Over the 2015 MTEF period, R313.7 billion will be transferred directly to local government and a further R31.9 billion has been allocated to indirect grants. Direct transfers to local government in 2015/16 account for 9.1 per cent of national government's non-interest expenditure, and when indirect transfers are added, total spending on local government increases to 10 per cent of national non-interest expenditure.

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The 2015 Budget Review and the Division of Revenue Bill provides for no reductions to the baseline of the local government equitable share in order to protect funding for free basic services. The baseline allocation for local government conditional grants, however, has been reduced in the 2015 Budget as part of the fiscal adjustment announced in the 2014 *Medium Term Budget Policy Statement*. The reductions in 2015/16 range between 0.9 per cent and 5.5 per cent of the allocation for each grant, with larger reductions on slow-spending and non-infrastructure grants. In order to maintain planned outputs and ease the impact of reductions, grant administrators and municipalities need to spend funds efficiently and effectively and alleviate any unnecessary (non-priority) spending.

The allocations for priority grants such as the *integrated national electrification programme (INEP) grant* and the *municipal water infrastructure (MWIG) grant* will grow significantly. Over the MTEF, the INEP grant grows at an average annual rate of 14.9 per cent and the MWIG at an average of 52.2 per cent, including both direct and indirect grant allocations. An addition of R2.4 billion has been made to the MWIG and the *regional bulk infrastructure grant* over the MTEF period to accelerate the provision of basic water supply to all households and improve the state of water services infrastructure nationwide.

A new grant has also been introduced to subsidise the costs of municipalities that will be merged before the 2016 local government elections as a result of demarcation changes. This grant is allocated R139 million over the MTEF specifically for municipalities that will be impacted by the changes in KwaZulu-Natal and Gauteng. The effect of further changes to demarcations proposed by the Minister of Cooperative Governance and Traditional Affairs and currently being considered by the Municipal Demarcation Board (MDB) will be considered as part of the 2016 budget process for any changes that are approved by the MDB. Municipalities should therefore not budget for the proposed changes in 2015/16.

The 2015 Budget document is available on the National Treasury website at:

http://www.treasury.gov.za/documents/national%20budget/2015

In addition, National Treasury will send out allocation letters informing each municipality of its equitable share, national conditional grants and provincial transfers (as reflected in the relevant provincial budget and gazette).

Municipalities must ensure that their tabled budgets reflect the equitable share and conditional grant allocations set out in the 2015 Division of Revenue Bill.

2.2 Changes in the 2015 Division of Revenue Bill

Review of local government infrastructure grants

The collaborative review of the local government infrastructure grant system led by the National Treasury is still underway. The first phase of the review, completed in 2014, identified two necessary reforms that will be made in 2015/16:

- The rules in the *municipal infrastructure grant* will be amended to allow funds to be used to refurbish and replace infrastructure, but only if municipalities demonstrate that assets have been maintained on a regular basis. Maintenance must be budgeted for as part of the normal business of municipalities.

- The number of conditional grants will be reduced to ease the burden of grant reporting. The two public transport grants will merge in 2015/16 into a single *public transport network grant*. The number of water and sanitation grants is also likely to be reduced from 2016/17.

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Further changes to local government infrastructure grants will be announced in the 2015 MTBPS. In preparing for 2016/17 grant allocations, municipalities are advised to continue preparing business plans and project plans for the existing grants as there will be a phase-in period for any changes to the grant system.

The *local government financial management grant (FMG)* and the *municipal systems improvement grant* (*MSIG)* provides funds for the implementation of the Municipal Standard Chart of Accounts (mSCOA).

Other changes to local government allocations are more technical and reflect the shift of funds between direct and indirect grants, and the impact of the national macro-organisation of the state that followed the 2014 national elections. For example, the sanitation function, including all sanitation-related grants, has shifted from the Department of Human Settlements to the Department of Water and Sanitation.

2.3 Shaping urban development to support growth in cities

South Africa's cities continue to reflect the spatial legacy of apartheid, which impedes economic growth. Cities must play a leading role in driving urban investment programmes, including a pro-active role in introducing new financing arrangements. Over the next three years, government will expand investment in the urban built environment, using resources more effectively to transform human settlements, and drawing in private investment to support more dynamic and inclusive economic growth. The 2015 Budget inaugurates a fundamental realignment in achieving these goals.

The National Treasury will introduce a new fiscal package to help large cities to mobilise the resources necessary to implement strategic investment projects. All participating metros are expected to make measurable commitments to good governance, and effective revenue and expenditure management. The new package includes:

- Modifying the infrastructure grant system to support greater alignment of public resources and to ensure that public investments, services, regulations and incentives are focussed in defined spatial areas (integration zones) to optimise overall access, connectivity and efficiency enabling spatial transformation and inclusive urban economic growth;

- Development of mixed-use and mixed-income precincts and catalytic projects to attract private financial and implementation partnerships. Grants will be consolidated, conditions streamlined, and allocations made more predictable and responsive to the needs of specific investment projects. Furthermore, performance-based allocations to reward cities that demonstrate progressive changes in their urban form, improve access to basic services, reduce barriers to social and economic opportunity, and improve mobility of urban residents will be strengthened;

- Focusing the Neighbourhood Development Partnership Grant to support the identification, development and management of strategic nodes in dense urban townships and township clusters in order to serve as transit orientated precincts;

- Reforming the system of development charges to improve fairness and transparency, and reduce delays in infrastructure provision for private land developments;

- Expanding opportunities for private investment in municipal infrastructure through the Development Bank of Southern Africa (DBSA) increasing its origination of longer-term loans, packaging pooled finance instruments, where appropriate, and supporting the introduction of new lending instruments such as revenue bonds; and

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- Reviewing the sustainability of existing own-revenue sources for metropolitan municipalities, particularly in light of their expanding responsibilities in public transport and human settlements.

Metropolitan municipalities should announce further details on their investment plans when they table their 2015/16 budget. Furthermore, cities need to improve their collection of own revenue as a greater share of capital investment needs to come from own generated revenue, in partnership with the private sector.

3. Headline inflation forecasts

Municipalities must take the following macro-economic forecasts into consideration when preparing their 2015/16 budgets and MTREF.

Fiscal year	2014	2015	2016	2017	2018
	Actual	Estimate		Forecast	
Real GDP growth	2.2	1.4	2.0	2.6	3.0
CPI Inflation	5.8	5.6	4.8	5.9	5.6

Source: Budget Review 2015

Note: the fiscal year referred to is the national fiscal year (April to March) which is more closely aligned to the municipal fiscal year (July to June) than the calendar year inflation.

4. Revising rates, tariffs and other charges

4.1 Eskom bulk tariff increases

On the 29 January 2015, NERSA approved and published guidelines on municipal electricity price increase for the 2015/16 financial year. A guideline increase of **12.20 per cent** has been approved based on the following assumptions:

- Bulk purchases have increased by 14.24 per cent in line with Eskom's electricity tariff increase to municipalities;
- A consumer price index (CPI) of 6.3 per cent as indicated in the Medium Term Budget Policy Statement (MTBPS) 2014;
- Salary and wage increases; and
- Repairs and maintenance, capital charges and other costs have increased by the CPI.

It should be noted that the guideline is not an automatic increase in tariffs. Therefore all municipalities with distribution licenses are still required to apply to NERSA for the approval of their tariffs.

4.2 Electricity levy increase

During his budget speech on 25 February 2015, the Minister of Finance announced that the electricity levy will be increased by 2 cents per kWh. A special municipal circular will be issued in due course to guide municipalities on the implementation of the 2 cents per kWh electricity levy. In the interim municipalities are advised to use the guideline issued by NERSA to set their tariffs for the 2015/16 financial year.

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5. Funding choices and management issues

5.1 Employee related costs

The *Salary and Wage Collective Agreement* for the period 01 July 2012 to 30 June 2015 has come to an end. The South African Local Government Association issued a press release on 03 March 2015 indicating that it tabled the following offer for salaries and wages increase:

- *2015/16 Financial Year – 4.4 per cent (inflation linked)*
- *2016/17 and 2017/18 Financial Years – inflation related increase plus additional 0.25 per cent*

As the negotiations are still underway, municipalities are advised to use the above proposed guidelines in preparing their 2015/16 budgets.

5.2 Remuneration of councillors

Municipalities are advised to budget for the actual costs approved in line with the gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published by the Department of Cooperative Governance and Traditional Affairs. The gazette for 2015 will be released in due course. Municipalities are advised to refer to the circular issued on 23 January 2015 by the Department of Cooperative Governance and Traditional Affairs.

5.3 Budgeting for contingency plans for prolonged power outages

Municipalities have indicated that they are in the process of implementing contingency plans to address Eskom power outages such as the procurement of generators and indicated the need for funding from national government. The government is collectively working with Eskom to mitigate the impact of power cuts. These efforts will improve the availability of electricity over the medium term, and plans are under way to ensure that South Africa can generate sufficient energy to power its economy over the long term. The government therefore consistently encourages a reduction in energy consumption and promotion of energy efficiency.

Consequently the response from government is to address the immediate challenge and it would therefore be premature for municipalities to invest in contingency infrastructure with the expectation of funding.

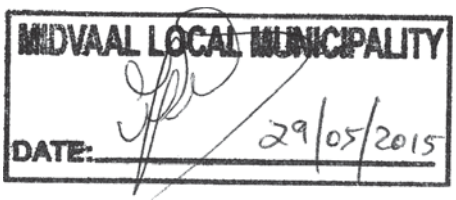
5.4 Service level standards

MFMA circular No. 72 indicated that all municipalities must formulate service level standards which must form part of the 2015/16 tabled MTREF budget documentation. The service level standards need to be tabled before the municipal council for formal adoption. A broad guideline was provided on the minimum service standards to be incorporated in the budget documentation. In addition to the guideline, a framework was developed as an outline to assist municipalities in finalising their service level standards. The outline can be accessed by clicking **HERE**.

It is acknowledged that it is not possible to have the same service level standards across all municipalities. Therefore the outline must be used as a guideline and be amended accordingly to align to the municipality's specific circumstances. Municipalities should also refer to other guidelines issued by other institutions available on the link indicated above.

5.5 Non-payment of Eskom and water boards as creditors

Section 65(2)(e) of the Municipal Finance Management Act, 2003 (MFMA, Act No. 56 of 2003) clearly states that "The accounting officer of a municipality is responsible for the management



of the expenditure of the municipality" and "that all money owing by the municipality be paid within 30 days of receiving the relevant invoice or statement, unless prescribed otherwise for certain categories of expenditure".

It has become a common trend between certain municipalities that outstanding debt to Eskom and the water boards is not prioritised for payment. ***Municipalities are cautioned that if they do not immediately settle the current accounts of Eskom and the water boards, the March 2015 tranche of the Equitable Share will be withheld.*** In addition, the payment arrangements to address arrear amounts must be concluded by relevant municipalities, implemented and effected in the budget.

Furthermore, going forward municipalities will be closely monitored and those found to be averting payment to Eskom and the water boards will be deemed as contravening the MFMA and consequently section 216(2) of the Constitution will be imposed.

Municipalities are also reminded of the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings, which the Minister of Finance promulgated on 31 May 2014. Failure by the Accounting Officer to comply with the requirements of section 65(2)(e) of the MFMA is an act of financial misconduct as defined in section 171 of the MFMA and municipalities is obliged to deal with such breach in terms of the regulations mentioned above.

5.6 VAT on Conditional Grants

Guideline was provided in MFMA Circular No. 58 that ALL conditional grant allocations in the Division of Revenue Act (DoRA) are VAT inclusive, i.e. national government has budgeted to pay the VAT inclusive price of the goods and services purchased by municipalities using conditional grant funding. Further guidelines were issued in MFMA Circular No. 59 on assessing VAT consequences of transactions involving the equitable share grant and conditional grants.

It is critical that municipalities distinguish between the following:

- *Transaction one – the transfer of funds from national or provincial government to a municipality*. The VAT on these transactions is zero-rated, and therefore the issue of paying and reclaiming VAT related to these transactions does not arise.

- *Transaction two – the expenditure of the grant funds by the municipality*. These transactions are subject to the normal VAT provisions. Depending on the nature of goods and services purchased the municipality may or may not be required to pay input VAT.

Municipalities are still advised to follow the guideline provided in the above-mentioned circulars as the position has not changed. Further reference should also be made to the **VAT 419 Guideline for Municipalities**.

6. mSCOA Training

6.1 Non-accredited training

The National Treasury will embark on non-accredited training for pilot municipalities during April and May 2015 as per the dates in the table below. Please note that this training is only for pilot municipalities, applicable vendors and provincial treasuries. The training will be on a nomination and invitational basis.

Province	Dates

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KwaZulu-Natal	14-15 April 2015
Limpopo	
Mpumalanga	
Free State	
Northern Cape	
Eastern Cape	21-22 April 2015
Western Cape	
Gauteng	5 – 6 May 2015
North West	

Non- accredited training will be provided to the metropolitan municipalities in 2 sessions on 05 and 06 May 2015. This training is intended to provide piloting stakeholders with a broader understanding of the mSCOA classification framework, typical transactional environment and linkage to reporting as part of the piloting output.

6.2 Accredited training

The National Treasury is in the process of developing the necessary unit standards for municipal SCOA (mSCOA). These unit standards will be accredited by LGSETA during the 2015 calendar year. National Treasury will develop unit standards aligned training material that will be accredited by LGSETA to be rolled out to all municipalities from the beginning of the 2016 calendar year.

National Treasury will also embark on a process of accreditation of service providers and more particularly facilitators and assessors to be able to roll out the unit standard aligned training from the beginning of the 2016 calendar year and guidelines in this regard will be issued towards the end of 2015.

6.3 mSCOA training provided by service providers

National Treasury is aware of the need to train all municipalities on mSCOA within a tight timeline to ensure that municipalities are in the position to be mSCOA compliant by 01 July 2017. On the same token National Treasury is aware of service providers engaging with municipalities that are offering mSCOA training. **Municipalities need to take note that currently there is no formal unit standard and no service provider can offer accredited training as it relates to the mSCOA. Consequently, municipalities are advised to refrain from entering into agreements with training service providers as it would constitute fruitless and wasteful expenditure.**

It is however acknowledged that there exists a need for broader mSCOA awareness and municipalities are advised to directly contact the National Treasury and respective Provincial Treasury to facilitate and consider these requests. Service providers that are approached to facilitate such awareness sessions should also directly liaise with the National Treasury. Municipalities are reminded to adhere to the supply chain management requirements at all times. In this regard municipalities are informed that there are limited specialists in this field at this point in time.

Please note that the current material available on the National Treasury's website (One day training – Demystify mSCOA) is available for use by all parties and no service provider is allowed to charge any fee for this material.

7. Conditional Grant Transfers to Municipalities

Section 214 of the Constitution provides for national government to transfer resources to municipalities in terms of the annual DoRA to assist them in exercising their powers and

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performing their functions. These allocations are announced annually in the national budget. Transfers to municipalities from national government are supplemented with transfers from provincial government. Furthermore, transfers are also made between district municipalities and local municipalities.

The DoRA provides for funds to be allocated in different 'schedules'. Each of the schedules provide for grants of a particular type as follows:

Schedule 1		Equitable division of revenue raised nationally among the three spheres of government
Schedule 2		Determination of each province's equitable share of the provincial sphere's share of revenue raised nationally (as a direct charge against the National Revenue Fund)
Schedule 3		Determination of each municipality's equitable share of the local government sphere's share of revenue raised nationally
Schedule 4	Part A	Allocations to provinces to supplement the funding of programmes or functions funded from provincial budgets
	Part B	Allocations to municipalities to supplement the funding of programmes or functions funded from municipal budgets
Schedule 5	Part A	Specific purpose allocations to provinces
	Part B	Specific purpose allocations to municipalities
Schedule 6	Part A	Allocations-in-kind to provinces for designated special programmes
	Part B	Allocations-in-kind to municipalities for designated special programmes
Schedule 7	Part A	Allocations to provinces for immediate disaster response
	Part B	Allocations to municipalities for immediate disaster response

It is important that the transfers applicable to municipalities are made transparently, and properly captured in municipalities' budgets. In this regard, regulation 10 of the *Municipal Budget and Reporting Regulations* provides guidance on when municipalities should reflect a transfer or donation in their budgets. Note that promises of funds that do not meet the requirements set out in regulation 10 must not be included in the municipality's budget.

Municipalities are advised not to provide for transfers from national or provincial departments that are not gazetted in terms of the 2015 Division of Revenue Act (once enacted) or the relevant provincial budget, or for which a properly approved agency agreement is not in place. Such ad hoc transfers are very often unauthorised expenditure at the national and provincial level, and are invariably related to fiscal dumping.

Also note that grants-in-kind (e.g. capital assets transferred by a district to a local municipality) need to be budgeted for as a 'transfer or grant' on Table A4 by the district municipality (and not on their Table A5 (Budgeted Capital Budget – since the expenditure does not get capitalised), and as a 'contributed asset' on Table A4 (Budgeted Financial Performance) by the local municipality, and from there directly on Table A6 (Budgeted Financial Position).

In support of regulation 10 of the *Municipal Budget and Reporting Regulations*, the 2015 Division of Revenue Bill provides that –

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1. In terms of section 16, National Treasury is required to publish in the *Government Gazette* the allocations and indicative allocations for all national grants to municipalities;
2. In terms of section 30, each provincial treasury is required to publish in the *Government Gazette* the allocations and indicative allocations per municipality for every allocation to be made by the province to municipalities from the province's own funds; and
3. In terms of section 29, each category C municipality must indicate in its budget all allocations from its equitable share and conditional allocations to be transferred to each category B municipality within the category C municipality's area of jurisdiction.

The Government Gazette reflecting the allocations and indicative allocations for all national grants to municipalities will be available within 14 days of the 2015 Division of Revenue Act being signed into law at the following address:

http://www.treasury.gov.za/legislation/bills/2015/Default.aspx

In addition, National Treasury publishes a payment schedule that sets out exactly when the equitable share and national conditional grant funds are to be transferred to municipalities.

This will be available at:
http://mfma.treasury.gov.za/Media_Releases/Municipal%20Payment%20Schedule/Pages/default.aspx

7.1 Timing of municipal conditional grant transfers

In order to facilitate synchronisation of the national / provincial financial year (01 April to 31 March) with the municipal financial year (01 July to 30 June), the 2015 Division of Revenue Bill requires that all equitable share and Schedule 4 and 5 conditional allocations to municipalities must be transferred to municipalities within the period 01 July 2015 to 31 March 2016. Municipalities must not accept any equitable share or Schedule 4 and Schedule 5 transfers from national or provincial departments outside of these timeframes.

National and provincial departments are also advised to only transfer grant funds and to only make agency payments to municipalities within the period 01 July 2015 to 31 March 2016. This is to ensure the municipality is able to include such funds on its budget for 2015/16 and to ensure that reporting on the use of the funds is properly aligned across the national, provincial and municipal financial years.

7.2 Payment schedule for transfers

National Treasury has instituted an automated payment system for transfers to municipalities in order to ensure that appropriate safety checks are put in place.

Section 23 of the 2015 Division of Revenue Bill requires transfers to municipalities to be made as per the approved payment schedule published by National Treasury. Through this system, any transfers not in line with the payment schedule will be rejected. In addition, if the payment *details of the municipality are not up-to-date the transfers will also be rejected.*

7.3 Provincial allocations and payment schedules

Provincial Treasuries must publish in a gazette all provincial allocations envisaged to be transferred to municipalities and submit the gazette to National Treasury on a date not later than 14 days after the Division of Revenue Act has been enacted.

Provinces must also submit to the National Treasury the payment schedule against all provincial allocations to municipalities 14 days after the Act takes effect. The payment schedule must include the date of transfer, the amount and the name of the grant. The

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Provincial Treasuries must notify the receiving officers of any deviations from the payment schedule. The payment schedules that provincial treasuries are required to submit to National Treasury in terms of section 30(5) of the 2015 Division of Revenue Bill will be published on National Treasury's website, along with the national payment schedule.

7.4 Relationship between Category C and Category B municipalities

The Division of Revenue Bill (DoRB) provides that the revenues raised nationally in respect of the 2015/16 financial year must be divided among the national, provincial and local spheres of government. Furthermore, section 29 of the DoRB states that category C municipality must, within 10 days after the Act takes effect, submit to the National Treasury and all category B municipalities within that municipality's area of jurisdiction, the budget, as tabled in accordance with section 16 of the MFMA, for the 2015/16 financial year.

Transfers are always made to the municipality (district or local) authorised to perform a function. In cases where basic services functions are assigned to district municipalities National Treasury publishes, for information purposes, the amounts that would have been allocated to each local municipality through the formulas for the local government equitable share and municipal infrastructure grant if local municipalities were assigned these basic services functions. These amounts are published in Appendix W1 and Appendix W2 to the 2015 Division of Revenue Bill (see pages 271-284 of the Bill).

The budget of a category C municipality must indicate all allocations from its equitable share and conditional allocations to be transferred to each category B municipality within the category C municipality's area of jurisdiction and disclose the criteria for allocating funds between the category B municipalities. The following practical arrangement will apply:

Step 1: District Municipality (category C municipality) must when tabling their budgets indicate which municipalities within their area of jurisdiction will receive allocations from the municipality;

Step 2: After the DoRA takes effect the District Municipality must within 10 days submit the tabled budget that contains allocations to be made to category B municipalities;

Step 3: The District Municipality must share with the municipalities within its jurisdiction how much is allocated to them, what criteria was used to make allocations and agree with the affected municipalities on how the monies are going to be disbursed. The disbursement schedule (payment schedule) must be sent to National Treasury and respective Provincial Treasury before the beginning of the municipal financial year;

Step 4: The District Municipality, having the authority to provide municipal services, must before implementing any capital project consult with the category B municipality affected and agree in writing through a Service Level Agreement (SLA) who will be responsible for operational costs and collection of rates; and

Step 5: District Municipality must make transfers to their local municipalities according to the agreed upon payment schedule.

National Treasury may withhold or stop any funding allocated to a category C municipality and reallocate it to a category B municipality if the category C municipality fails to:

i) make allocations to their respective municipalities within their jurisdiction;
ii) reach an agreement with the category B municipality; and
iii) submit the payment schedule to National Treasury and respective Provincial Treasury.

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7.5 Responsibilities of transferring and receiving authorities

The legal obligations placed on transferring and receiving officers in terms of the 2015 DoRB are very similar to previous requirements. National Treasury intends ensuring strict compliance in order to improve spending levels, and the quality of information relating to the management of conditional grants.

Municipalities are again reminded that compliance with the annual DoRA is the responsibility of the municipal manager as the "receiving officer". The municipal manager is responsible for, among other things, the tabling of monthly reports in council on whether or not the municipality is complying with the DoRA. He/she is also responsible for reporting on any delays in the transfer or the withholding of funds. Failure on the part of a municipal manager to comply with the Act in this regard will have financial implications for the municipality as it will lead to the municipality losing revenue when funds are stopped and/or reallocated.

Where the municipality is unable to comply, or requires an extension, the municipal manager must apply to the National Treasury and provide comprehensive motivation for the non-compliance.

7.6 Criteria for the rollover of conditional grant funds

Section 22 of the 2014 Division of Revenue Act requires that any conditional grants which are not spent at the end of the municipal financial year must revert to the National Revenue Fund, unless the receiving officer proves to the satisfaction of National Treasury that the unspent allocation is committed to identifiable projects, in which case the funds may be rolled over.

When applying to retain unspent conditional allocations committed to identifiable projects or requesting a rollover in terms of section 22(2) of the Division of Revenue Act, municipalities must supply National Treasury with the following information –

1. A formal letter addressed to the National Treasury requesting the rollover of unspent conditional grants in terms of section 22(2) of the 2014 of DoRA. The letter must be signed by the accounting officer;
2. List of all the projects that are linked to the unspent conditional grants and indicate how much was allocated and spent per project;
3. Evidence that work on each of the projects has commenced, namely either of the following:
 a. Proof that the project tender was published and the period for tender submissions closed before 31 March; or
 b. Proof that a contractor or service provider was appointed for delivery of the project before 30 June.
4. A progress report (also in percentages) on the state of implementation of each of the projects;
5. The amount of funds committed to each project, and the conditional allocation from which the funds come;
6. Reasons why the grants were not fully spent in the year that it was originally allocated as per the DoRA;
7. Municipalities must not include previous year's unspent conditional grants as a rollover request. Rollover of rollovers will not be considered;
8. An indication of the time-period within which the funds are to be spent; and
9. Proof that the Chief Financial Officer and Municipal Manager are permanently appointed. ***No rollover requests will be considered for municipalities with vacant or acting chief financial officers and Municipal Managers for a period exceeding 4 months***.

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If any of the above information is not provided or the application is received by National Treasury after 31 August 2015, the application will be declined.

In addition, National Treasury will also take into account the following information when assessing rollover applications, and reserves the right to decline an application if there is non-performance by the municipality in any of these areas:

1. Compliance with the in-year reporting requirements in sections 71 and 72 of the MFMA and section 12 of the 2014 DoRA, including the municipal manager and chief financial officer signing-off on the information sent to National Treasury;
2. Submission of the pre-audit Annual Financial Statements information to National Treasury by 31 August 2015;
3. Accurate disclosure of grant performance in the 2014/15 pre-audit Annual Financial Statements;
4. Under no circumstance would the National Treasury approve the entire allocation of the municipality i.e. The municipality must spend a minimum of 50 per cent of the allocation per programme;
5. Cash available in the bank as at 30 June 2015 and in line with the cash flow statements to finance the roll-over request;
6. No approval will be granted for municipalities requesting roll over of the same grant for the 3rd consecutive time; and
7. Incorporation of the Appropriation Statement (discussed in point 6.7 below) as part of the pre-audit Annual Financial Statements.

When approving any rollover requests, National Treasury will use the latest conditional grant expenditure information available at the time, which in this instance is likely to be the disclosure of grant performance in the 2014/15 pre-audit Annual Financial Statements which must be concluded by 31 August 2015.

Similar to the above mentioned rollover process and in accordance with section 22(3)(b) of Division of Revenue Act, provincial treasuries are encouraged to institute measures and criteria for the rollover of conditional grant funds that municipalities receive from provincial departments. Refer to MFMA Budget Circular No.51 for more information.

7.7 Unspent conditional grant funds for 2014/15

The process to ensure the return of unspent conditional grants for the 2014/15 financial year will be managed in accordance with section 22 of the DoRA. In addition to the previous MFMA circulars, the following practical arrangements will apply –

Step 1: Municipalities must submit their June 2015 conditional grant expenditure reports according to section 71 of the MFMA reflecting all accrued expenditure on conditional grants and further ensure that expenditures reported to both National Treasury and national transferring officers are the same.

Step 2: When preparing their annual financial statements a municipality must determine what portion of each national conditional allocation it received remained unspent as at 30 June 2015. These amounts MUST exclude all interest earned on conditional grants, retention and all VAT related to conditional grant spending that has been *reclaimed from SARS*, which must be disclosed separately.

Step 3: If the receiving officer wants to motivate in terms of section 22(2) of the DoRA 2014 that the funds are committed to identifiable projects or wants to propose an alternative payment method or schedule, the required information must be submitted to National Treasury by 31 August 2015. ***National Treasury will not consider any rollover requests that are incomplete (see item 7.6 below) or that are received after this deadline.***

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Step 4: National Treasury will confirm in writing whether or not the municipality may retain any of the unspent funds as a rollover based on the evidence that the funds are committed to identifiable projects by **02 October 2015** or whether it has agreed to any alternative payment arrangement or schedules.

Step 5: A municipality must return the remaining unspent conditional grant funds that are not subject to a specific repayment agreement with National Treasury to the National Revenue Fund by **23 October 2015**. Failure to return these unspent funds by this date will constitute financial misconduct in terms of section 34 of the DoRA.

Step 6: Any unspent conditional grant funds that should have, but has not been repaid to the National Revenue Fund by 23 October 2015 will be offset against the municipality's November 2015 equitable share allocation unless the municipality has agreed to an alternative payment arrangement or schedule.

All the calculations of the amounts to be surrendered to the National Revenue Fund will be audited by the Auditor-General.

7.8 Appropriation statement (Reconciliation: Budget and in-year performance)

In terms of GRAP 24 (Presentation of budget information in AFS) municipalities are required to present their original and adjusted budgets against the actual outcome in the annual financial statements; this is considered an appropriation statement. This statement is subject to auditing and accordingly supporting documentation would be required to substantiate the compilation of this statement. All municipalities were required to compile an appropriation statement with the 2012/13 AFS.

Many municipalities neglected to compile the appropriation as part of their 2012/13 AFS. National Treasury considers this non-compliance in a serious light and going forward the incorporation of an appropriation statement in the AFS will form part of the ***evaluation criteria in considering and approving conditional grant rollovers. In the absence of an appropriation statement National Treasury will not consider conditional grant roll over applications.***

7.9 Reporting and accounting for municipal approved conditional grant roll-overs

All reporting on rollover approvals must be reported to respective treasuries, national transferring officers and provincial departments responsible for monitoring the conditional grants.

A municipality must report separately on the spending of approved conditional grant roll overs. National Treasury will provide a separate reporting template to facilitate this. This template must be submitted together with the normal in-year template for reporting conditional grant spending for the year. The template is customised per municipality and must be requested by e-mail: lgdataqueries@treasury.gov.za.

8. The Municipal Budget and Reporting Regulations

National Treasury has released Version 2.7 of Schedule A1 (the Excel Formats). This version incorporates minor changes (see Annexure A). Therefore ALL municipalities MUST use this version for the preparation of their 2015/16 Budget and MTREF.

Download Version 2.7 of Schedule A1 by clicking HERE

The Municipal Budget and Reporting Regulations are designed to achieve a range of objectives, including improving the local government sphere's ability to deliver services by

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facilitating improved financial sustainability and better medium term planning. The regulations, formats and associated guides etc. are available on National Treasury's website at:

http://mfma.treasury.gov.za/RegulationsandGazettes/Pages/default.aspx

Municipalities are required to submit their budget related electronic returns to lgdatabase@treasury.gov.za for both the draft budget and the final adopted budget. This will assist the National and Provincial Treasuries with the benchmark process.

8.1 Assistance with the compilation of budgets

If you require advice with the compilation of your budgets, the budget documents or Schedule A1 please direct your enquiries as follows:

	Responsible NT officials	Tel. No.	Email
Eastern Cape	Templeton Phogole Matjatji Mashoeshoe	012-315 5044 012-315 6567	Templeton.Phogole@treasury.gov.za Matjatji.Mashoeshoe@treasury.gov.za
Free State	Vincent Malepa Katlego Mabiletsa	012-315 5539 012-395 6742	Vincent.Malepa@treasury.gov.za Katlego.Mabiletsa@treasury.gov.za
Gauteng	Kgomotso Baloyi Nomxolisi Mawulana	012-315 5866 012-315 5460	Kgomotso.Baloyi@treasury.gov.za Nomxolisi.Mawulana@treasury.gov.za
KwaZulu-Natal	Bernard Mokgabodi Johan Botha Walter Munyai	012-315 5936 012-315 5171 012-395 6793	Bernard.Mokgabodi@treasury.gov.za Johan.Botha@treasury.gov.za Walter.Munyai@treasury.gov.za
Limpopo	Una Rautenbach Sifiso Mabaso	012-315 5700 012-315 5952	Una.Rautenbach@treasury.gov.za Sifiso.Mabaso@treasury.gov.za
Mpumalanga	Jordan Maja Anthony Moseki	012-315 5663 012-315 5174	Jordan.Maja@treasury.gov.za Anthony.Moseki@treasury.gov.za
Northern Cape	Willem Voigt Mandla Gilimani	012-315 5830 012-315 5807	Willem.Voigt@treasury.gov.za Mandla.Gilimani@treasury.gov.za
North West	Sadesh Ramjathan Makgabo Mabotja	012-315 5101 012-315 5156	Sadesh.Ramjathan@treasury.gov.za Makgabo.Mabotja@treasury.gov.za
Western Cape	Vuyo Mbunge Kevin Bell Mlungisi Mthembu	012-315 5661 012-315 5725 012-395 6554	Vuyo.Mbunge@treasury.gov.za Kevin.Bell@treasury.gov.za Mlungisi.Mthembu@treasury.gov.za
Technical issues with Excel formats	Elsabe Rossouw	012-315 5534	lgdataqueries@treasury.gov.za

National Treasury, working with the provincial treasuries, will carry out a compliance check and where municipalities have not provided complete information, the budgets will be referred back to the Mayor and municipal manager. Municipal managers are reminded that the annual budget must be accompanied by a 'quality certificate' in accordance with the format set out in item 31 of Schedule A in the Municipal Budget and Reporting Regulations. The National Treasury would like to emphasise that where municipalities have not adhered to the Municipal Budget and Reporting Regulations, ***those municipalities will be required to go back to the municipal council and table a complete budget document aligned to the requirement of the Municipal Budget and Reporting Regulations.***

Municipalities with municipal entities are once again reminded that they need to produce consolidated budgets and in-year reports for both the parent entity and entity in that they need to produce:

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- An annual budget, adjustment budget and monthly financial statements for the parent municipality in the relevant formats; and
- A consolidated annual budget, adjustments budget and monthly financial statements for the parent municipality and all its municipal entities in the relevant formats.

In addition, the A Schedule that the municipality submits to National Treasury must be the consolidated budget for the municipality (plus entities) and not the budget of the parent municipality.

8.2 Benchmarking process

National Treasury and provincial treasuries will be conducting benchmark budget hearings on the municipalities' tabled budgets during April and early May 2015 to assess whether the budgets are realistic, sustainable and relevant, and the extent to which they are funded in accordance with the requirements of the MFMA. In this regard, National Treasury will communicate further with the non-delegated municipalities, while the provincial treasuries will communicate with their respective delegated municipalities.

Municipalities are required to table the reports and recommendations provided by the respective treasury in Council and submit a copy of the council resolution in this regard to National Treasury and the respective Provincial Treasury.

8.3 The difference between the collection rate on table SA8 and SA10

The collection rate (cash receipts % of ratepayer & other revenue) on table SA10 - Funding measurement, is a cash collection rate calculated on operating revenue at the rate at which funds are 'collected'. This measure is intended to analyse an underlying conservative assumed collection rate; i.e. how much cash is expected to be collected from property rates, service charges and other revenue (excluding grants and interest earned).

The collection rate (cash receipts % of ratepayer & service charges) on table SA8 – Performance indicators and benchmarks row 18 refers to a "Current Consumer Debtors Collection Rate" – this measure is intended to analyse the actual consumer collection rate from property rates and service charges only, excluding other revenue.

9. Budget process and submissions for the 2015/16 MTREF

Over the past number of years there have been significant improvements in municipal budget processes. Municipalities are encouraged to continue their efforts to improve their budget processes based on the guidance provided in previous and current MFMA Circulars.

Once more, municipalities are reminded that the IDP review process and the budget process should be combined into a single process. Municipalities are reminded to prepare for the budget verification process that will be undertaken on the adopted budgets.

9.1 Tabling of the MFMA budget circular in municipal council

Municipalities are advised to table the annual municipal budget Circulars in council together with the budget documents.

9.2 Submitting budget documentation and schedules for 2015/16 MTREF

To facilitate oversight of compliance with the Municipal Budget and Reporting Regulations, accounting officers are reminded that:

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- Section 22(b)(i) of the MFMA requires that ***immediately*** after an annual budget is tabled in a municipal council it must be submitted to the National Treasury and the relevant provincial treasury in both printed and electronic formats. If the annual budget is tabled to council on 31 March 2015, the final date of submission of the electronic budget documents and corresponding electronic returns is **Wednesday, 01 April 2015**. The deadline for submission of hard copies including council resolution is **Friday, 10 April 2015**.
- Section 24(3) of the MFMA, read together with regulation 20(1), requires that the approved annual budget must be submitted ***within ten working days*** after the council has approved the annual budget. If the council only approves the annual budget on 30 June 2015, the final date for such a submission is Tuesday, **14 July 2015**, otherwise an earlier date applies.

The municipal manager must submit:

- the budget documentation as set out in Schedule A of the Municipal Budget and Reporting Regulations, including the main Tables (A1 - A10) and all the supporting tables (SA1 – SA37) in both printed and electronic format;
- the draft service delivery and budget implementation plan in both printed and electronic format;
- the draft integrated development plan;
- in the case of approved budgets, the council resolution;
- Signed Quality Certificate as prescribed in the Municipal Budget and Reporting Regulations; and
- Signed budget locking certificate as found on the website.

Municipalities are required to send electronic versions of documents and the A1 schedule to lgdocuments@treasury.gov.za.

If the budget documents are too large to be sent via email (exceeds 4MB) please submit to lgbigfiles@gmail.com ; any problems experienced in this regard can be addressed with Elsabe Rossouw (email: Elsabe.Rossouw@treasury.gov.za).

Municipalities are required to send printed submissions of their budget documents and council resolution to:

For couriered documents
Ms Linda Kruger
National Treasury
40 Church Square
Pretoria, 0002

For posted documents
Ms Linda Kruger
National Treasury
Private Bag X115
Pretoria, 0001

In addition to the above mentioned budget documentation, metropolitan municipalities must submit the Built Environment Performance Plan (BEPP) approved by council on 31 May 2015 to Yasmin.coovadia@treasury.gov.za.

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9.3 Budget reform returns to the Local Government Database for publication

For publication purposes, municipalities are still required to use the Budget Reform Returns to upload budget and monthly expenditure to the National Treasury Local Government Database. All returns are to be sent to lgdatabase@treasury.gov.za.

Returns for the 2015/16 budget must be submitted to the Local Government Database by the latest **24 July 2015**.

The aligned electronic returns may be downloaded from National Treasury's website at the following link: http://mfma.treasury.gov.za/Return_Forms/Pages/default.aspx.

9.4 Publication of budgets on municipal websites

In terms of section 75 of the MFMA all municipalities are required to publish their tabled budgets, adopted budgets, annual reports (containing audited annual financial statements) and other relevant information on the municipality's website. This will aid in promoting public accountability and good governance.

All relevant documents mentioned in this circular are available on the National Treasury website, http://mfma.treasury.gov.za/Pages/Default.aspx. Municipalities are encouraged to visit it regularly as documents are regularly added / updated on the website.

Contact

national treasury
Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Post	Private Bag X115, Pretoria 0001
Phone	012 315 5009
Fax	012 395 6553
Website	http://www.treasury.gov.za/default.aspx

JH Hattingh
Chief Director: Local Government Budget Analysis

09 March 2015

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Annexure A – Changes to Schedule A1 – the 'Excel formats'

As noted above, National Treasury has released Version 2.7 of Schedule A1 (the Excel Formats). It incorporates the following changes:

No.	Sheet	Amendment	Reason
1	A5	Insertion of a validity check formula.	Ensure that funding and expenditure balances.
2	A6	Insertion of a validity check formula.	Ensure that net assets and total community wealth balances.
3	A7	Insertion of receipts from property rates and service charges line items. Insertion of formulae linking A7 to SA30 for the MTREF.	Simplification of data gathering for determining the collection rate from main services.
4	A10	Insertion of new footnote.	Improve reporting of services provided including informal settlements.

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Annexure B – Previous MFMA Circulars

Budget management issues dealt with in previous MFMA Circulars

Municipalities are reminded to refer to MFMA Circulars 48, 51, 54, 55, 66, 67 and 70 with regards to the following issues:

1. *Mayor's discretionary funds and similar discretionary budget allocation* – National Treasury regards allocations that are not designated for a specific purpose to be bad practice and discourage them (refer to MFMA Circular 51).
2. *Unallocated ward allocations* – National Treasury does not regard this to be a good practice, because it means that the tabled budget does not reflect which ward projects are planned for purposes of public consultation and council approval (refer to MFMA Circular 51).
3. *New office buildings* – Municipalities are required to send detailed information to National Treasury if they are contemplating building new main office buildings (refer to MFMA Circular 51).
4. *Virement policies of municipalities* – Municipalities are reminded of the principles that must be incorporated into municipal virements policies (refer to MFMA Circular 51).
5. *Providing clean water and managing waste water* – Municipalities were reminded to include a section on 'Drinking water quality and waste water management' in their budget document (refer to MFMA Circular 54).
6. *Renewal and repairs and maintenance of existing assets* – Allocations to repairs and maintenance, and the renewal of existing infrastructure must be prioritised. Municipalities must provide detailed motivations in their budget documentation if allocations do not meet the required benchmarks set out in MFMA Circular 55 and 66.
7. *Credit cards and debit cards linked to municipal bank accounts are not permitted* – On 02 August 2011 National Treasury issued a directive to all banks informing them that as from 01 September 2011 they are not allowed to issue credit cards or debit cards linked to municipal bank accounts (refer to MFMA Circular 55).
8. *Water and sanitation tariffs must be cost reflective* - refer to MFMA Circular 66.
9. *Solid waste tariffs* – refer to MFMA Circular 70.
10. *Variances between 4th Quarter section 71 results and annual financial statements* – refer to Circular 67.
11. *Additional In-Year reporting requirements* – refer to MFMA Circular 67.
12. *Appropriation statement (reconciliation: budget and in-year performance)- reference is made to circular 67.* It came to the attention of National Treasury that a number of municipalities did not include the appropriation statement as part of their 2012/13 or 2013/14 annual financial statement. In terms of the Standards of GRAP 24 on the Presentation of Budget Information in Financial Statements, municipalities are required to present their original and adjusted budgets against actual outcome in the annual financial statements. This is considered an appropriation statement and the comparison between the budget and actual performance should be a mirror image of each other as it relates to the classification and grouping of revenue and expenditure as has been the case in a national and provincial context. This statement is subject to auditing and accordingly supporting documentation would be required to substantiate the compilation of this statement.
13. *Eliminating non-priority spending* – The 2013 MTBPS emphasised the need for government to step-up its efforts to combat waste, inefficiency and corruption (refer to MFMA circular 70).
14. *Council oversight over the budget process* – refer to MFMA Circular 70.

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Conditional grant issues dealt with in previous MFMA Circulars

Municipalities are reminded to refer to MFMA Circulars 48, 51, 54, 55 and 67 with regards to the following issues:

1. *Accounting treatment of conditional grants*: Municipalities are reminded that in accordance with accrual accounting principles, conditional grants should only be treated as 'transfers recognized' revenue when the grant revenue has been 'earned' by incurring expenditure in accordance with the conditions of the grant.
2. *VAT on conditional grants:* SARS has issued a specific guide to assist municipalities meeting their VAT obligations – ***VAT 419 Guide for Municipalities***. To assist municipalities accessing this guide it has been placed on the National Treasury website at: http://mfma.treasury.gov.za/Guidelines/Pages/default.aspx
3. *Interest received and reclaimed VAT in respect of conditional grants:* Municipalities are reminded that in MFMA Circular 48, National Treasury determined that:
 - Interest received on conditional grant funds must be treated as 'own revenue' and its use by the municipality is not subject to any special conditions; and
 - 'Reclaimed VAT' in respect of conditional grant expenditures must be treated as 'own revenue' and its use by the municipality is not subject to any special conditions.
4. *Appropriation of conditional grants that are rolled over* – As soon as a municipality receives written approval from National Treasury that its unspent conditional grants have been rolled-over it may proceed to spend such funds (refer to MFMA Circular 51 for other arrangements in this regard).
5. *Pledging of conditional grant transfers* – the 2015 Division of Revenue Bill contained a provision that allows municipalities to pledge their conditional grants. The end date for the pledges is extended to 2017/18. The process of application as set out in MFMA Circular 51 remains unchanged.
6. *Separate reporting for conditional grant roll-overs* – National Treasury has put in place a separate template for municipalities to report on the spending of conditional grant roll-overs. Municipalities are reminded that conditional grant funds can only be rolled-over once, so if they remain unspent in the year in which they were rolled-over they MUST revert to the National Revenue Fund.
7. *Payment schedule* – National Treasury has instituted an automated payment system of transfers to municipalities in order to ensure appropriate safety checks are put in place. Only the primary banking details verified by National Treasury will be used for effecting transfers.
8. *Conditional grant transfers/payments, the responsibilities of transferring and receiving authorities and the criteria for the rollover of conditional grants –* It is important that the transfers made to municipalities' are transparent, and properly captured in the municipalities' budgets. MFMA Circular no: 67 in this regard refers. The criterion for the rollover of conditional grants is stipulated in MFMA Circular no: 51.

MBRR issues dealt with in previous MFMA Circulars

Municipalities are reminded to refer to MFMA Circulars 48, 51, 54, 55 with regards to the following issues:

1. *Budgeting for revenue and 'revenue foregone'* – The 'realistically anticipated revenues to be collected' that must be reflected on the Budgeted Statement of Financial Performance (Tables A2, A3 and A4) must exclude 'revenue foregone'. The definition

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of ‘revenue foregone’ and how it is distinguished from ‘transfers and grants’ is explained in MFMA Circular 51.

2. *Preparing and amending budget related policies* – Information on all budget related policies and any amendments to such policies must be included in the municipality’s annual budget document (refer to MFMA Circular 54).
3. *2013/14 MTREF Funding Compliance Assessment* – All municipalities were required to perform the funding compliance assessment outlined in *MFMA Funding Compliance Guideline* and to include the relevant information outlined in MFMA Circular 55 in their 2015/16 budgets (refer to MFMA Circular 55).

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